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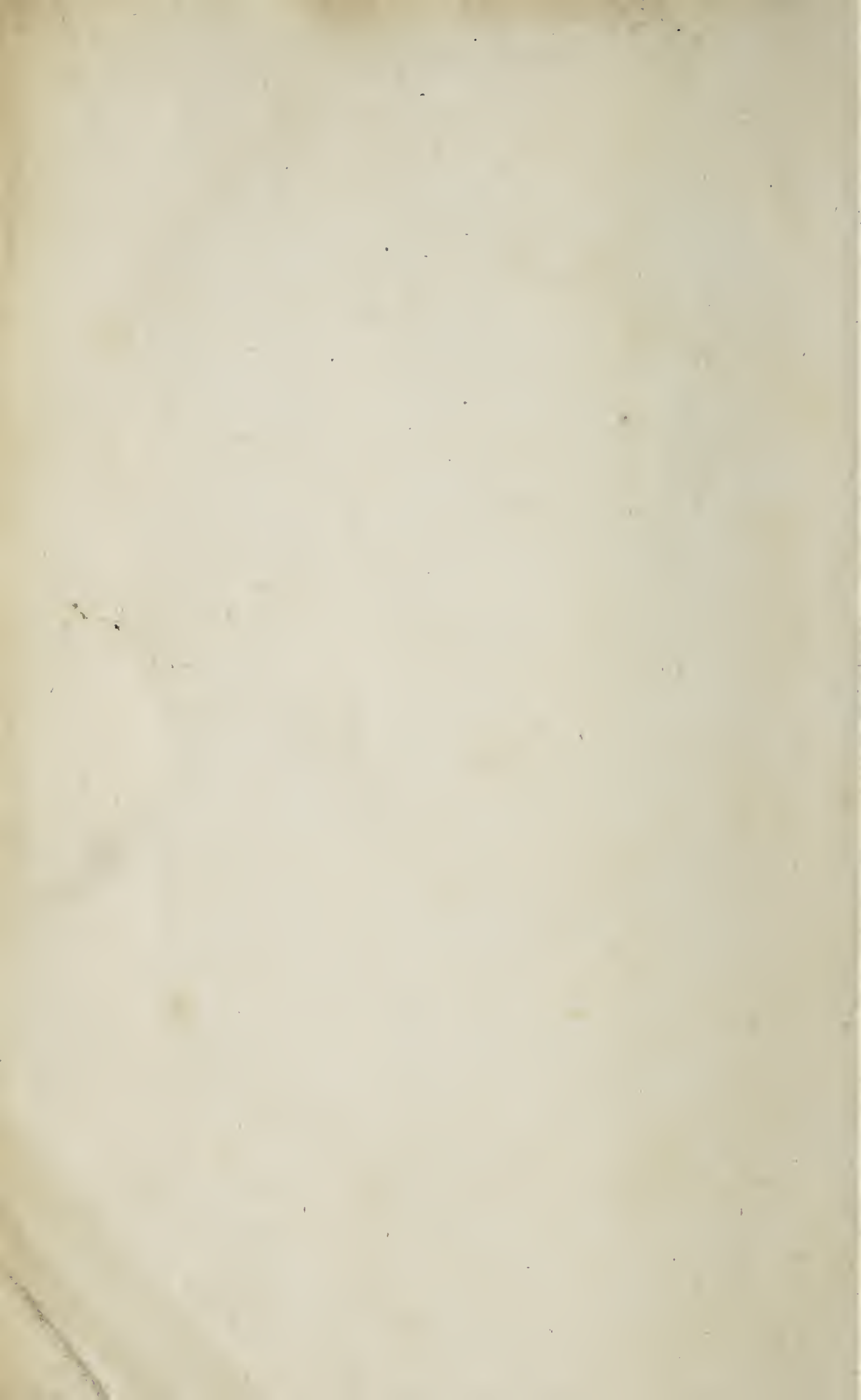
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The SECOND PART of
MEMOIRS
AND
CONSIDERATIONS
Concerning the
TRADE and REVENUES
OF THE
British COLONIES in *America*;

Tending to shew

How the TRADE and INTEREST of those
COLONIES are interwoven with the *Interest* of
Great Britain, and that the *Traffick*, *Wealth* and
Strength of the whole *British* EMPIRE may
thereby be greatly increased.

By JOHN ASHLEY, *Esq*;

Late Deputy-Surveyor and Auditor-General of all his Majesty's
Revenues arising in *Barbados*, and the *Windward Caribbee*
Islands in *America*, and a Member of his Majesty's Council in
the said Island of *Barbados*.

L O N D O N :

Printed by H. KENT, for E. COMYNS, at the *South*
Entrance of the *Royal Exchange*. MDCCXLIII.

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T O T H E

Right Honourable the LORDS Com-
missioners for executing the Office
of *Lord High Treasurer*.

To the Right Honourable the LORDS
Commissioners for executing the
Office of *Lord High Admiral* of
Great Britain and Ireland. And

To the Right Honourable the
LORDS Commissioners for *Trade*
and *Plantations*.

My LORDS,



AS the Subject of the following
Pages concerns our *Publick*
Revenues, Naval Force, and
Commerce, which are inseparably
connected to, and dependant on each
other, I think it my Duty to lay
Them

DEDICATION.

Them before Your LORDSHIPS,
as *Guardians* of the *Publick Revenues*, *Directors* of the *Royal Navy*,
and *Protectors* of our *Commerce* ; and
should I be so happy as to have your
LORDSHIPS Approbation, I doubt
not but these my Endeavours for the
publick Service will meet with Suc-
cess. I am,

My LORDS,

Your LORDSHIPS


most obedient, and

most humble Servant,

John Ashley.



P R E F A C E.

 *THE present Situation of the American Trade, calls for the Help of every true Briton, especially at a Time when every one are contriving where to lay new Taxes, that may be least burthensome to this Nation: Some extend their Thoughts to America, and even to the Sugar Colonies, already overburthened, and amuse others with a Notion, that these Colonies do not bear their Proportion of Taxes to carry on the present War, and that the late additional Excise on Molasses*

A

Spirits,

P R E F A C E.

Spirits, and 2 s. and 4 d. per Hundred more proposed to be laid on the Importation of Sugar into Great Britain, will no ways affect them. Wherefore my present Endeavours shall be to shew the Inability of those Colonies to bear these new Burthens, the dangerous Consequences that may attend them, and the Necessity there is to take off or ease some of the present Duties on the Produce of those Colonies, rather than to lay on more, and to give them all Advantages at this critical Juncture, to enable them to bear up against the flourishing State of their Rival Neighbours. And such Advantages are here pointed at, with Remarks on the Consequences that may attend the whole British Empire, as well in regard

P R E F A C E.

gard to its N A V A L F O R C E, as otherwise, from a tender Care of its Colonies and Fisheries in America.

If what I here offer, and have already offered, shall prove a Ground-work for Others of more Experience and better Capacity to improve upon, and thereby make up any Deficiency, I shall not in the least doubt but these my Endeavours for the good of my Country, will in due Time be answered to the Extent of my Views.





CONTENTS

OF

MEMOIRS.

PART II.

CHAP. VIII.

A Brief Account of what has been done in regard to the several Matters proposed by the AUTHOR, in the *First Part* of his MEMOIRS, published in the Year 1740. To which is added, a REMARK or two on the Sugar Trade in general, in *Europe* and *America*; with a general Proposal in Favour of his Majesty's Subjects planted in *America* — — Page 1.

CHAP.

CHAP. IX.

On the direct Exportation of Sugar, including a Clause of an Act of Parliament, pass'd in the 15th and 16th Year of his present Majesty, *for extending the Liberty to Plantation-built Ships, and others, to carry Sugars directly from the British Sugar Islands in America to foreign Ports* — — — — — p. 9

Pro forma Accounts of the Sale of Sugar at London, Leghorn, Hamburg, Genoa, Naples, Amsterdam, and Havre-de-Grace — — — — — p. 103



CHAP. X.

On the Consumption of *Rum*, including an Abridgment of the Law lately passed for the Encouragement of the Importation and Consumption of *British Rum* in Great Britain — — — — — p. 16

CHAP.

C H A P. XI.

On the Duty of $4\frac{1}{2}$ *per Cent.* paid in *Barbados* and the *Leeward Islands*, with some Remarks on the Trade and Revenues of the Island of *Jamaica*, and the *Northern Provinces* in *America* — — — *Page 34*

Instructions, Objections and Regulations concerning this Duty — — *p. 111 to 120*

The Form of the Oaths of the Collectors and Comptrollers — — — *p. 120 to 122*

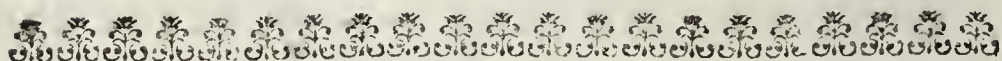
Accounts of the Quantity of Sugar collected on Account of the said Duty, the Gross Produce of the same, the Expence and Payments into the Exchequer, from *Christmas 1713* to *Christmas 1734* — *p. 123 - 124*

Account of the Application thereof, from his Majesty's Accession, to *February 1740* — — — — — *p. 125*

C H A P.

C H A P. XII.

Observations on a Project now on Foot,
for imposing one Farthing *per* Pound more
Duty upon Sugar, to be paid upon the
Importation thereof into *Great Britain*.
And on the additional Excise lately im-
posed on Molasses Spirits — — — *p.* 79.



C H A P. XIII.

On the Trade, Situation and Strength of
the *British* Empire as ONE BODY, with a
Tendency to its Colonies and NAVAL
FORCE — — — — — *p.* 94





Memoirs and Considerations,
CONCERNING
*The TRADE and REVENUES of the
British Colonies in America.*

PART II.

CHAP. VIII.

A brief Account of what has been done in regard to the several Matters proposed by the AUTHOR in the First Part of his MEMOIRS, published in the Year 1740. To which is added, a REMARK or two on the Sugar Trade in general, in Europe and America; with a general Proposal in Favour of his Majesty's Subjects planted in AMERICA.

THE AUTHOR finding several Movements and Applications have been made by such Persons as trade to, and are interested in the *British Colonies in America*, conformable to his Sentiments and Proposals, set forth in the *First Part* of his

B MEMOIRS,

MEMOIRS, published in the Year 1740, as requisite to give his Majesty's Subjects an Advantage over Foreigners in the *American* Trade, and thereby to render those Colonies more beneficial to their Mother Country. He was encouraged to continue his MEMOIRS, and hopes that the following short TREATISE will bear the Perusal of such as have at Heart the Welfare of the *British* Empire, or any one Branch of it.

THE Matters that have caused these Movements and Applications, are the following Four Points.

I. THE excluding Ships built in the *British* Plantations, and all other of his Majesty's Dominions, except in *Great Britain*, from carrying Sugar directly from the *British* Sugar Islands to foreign Ports.

II. THE Payment of the Duty of Excise on Rum upon Entry, before Landing.

III. THE great Hardships the Planters of *Barbados* and the *Leeward Islands* labour under from the Payment and Management of the Duty of four and a half *per Cent.* paid there on the Exportation of all their dead Products, since the Planters pay it all, whilst a great Proportion of their rich Inhabitants

habitants do not pay a Shilling towards this publick Tax, notwithstanding it is applied chiefly towards the publick Expence, for the Use of the Inhabitants in general: Besides, the Annual Sum paid into his Majesty's Exchequer in *London*, from this Duty, is but a Trifle in Proportion to the Burthen that lies on those laborious and indefatigable Sugar Planters who pay it.

IV. THE Difficulties that have attended the Trade of some of the Provinces of *North America*, for want of a better Regulation of their Money there.

THE *First* and *Second* of these Points concerning *Shipping* and the Consumption of *Rum*, were the last Year properly represented, favourably received, and soon brought before the *British* Legislature, who have since enacted two Laws, as mentioned at large in the two following Chapters, to answer the Ends proposed, whereby they have shewn a fresh Instance of their Readiness to succour and support the remotest of his Majesty's Dominions, when just Informations are given, and proper Applications are made.

As to the *Third* Point, Application has been made, by Petition from the Agent of *Barbados*, specially empowered, and by several Planters of that Island residing in *England*, to the Right Honourable the Lords Commissioners of his Majesty's Treasury, whereby they propose to pay into his Majesty's Exchequer in *London*, as much as has been paid in, on a Medium, for any Term of Years past, and one Thousand Pounds *Sterling per Annum* over, instead of paying it in the Island. Their Lordships, after taking the same into Consideration, referr'd it to the Honourable the Commissioners of his Majesty's Customs, who will soon make their Report thereupon, and it is to be hoped good Success, will in due Time attend it, in some Shape or other.

THERE have been several Meetings of Merchants, and other Gentlemen interested in some of the *Northern* Provinces in *America*, who have attended the Lords Commissioners of Trade and Plantations, concerning the Regulation of Money in *America*, the Subject of the *Fourth* Point, and the *Fifth* Chapter of the former MEMOIRS ; but I have not heard that any Thing has
been

been, as yet, effectually determined upon this knotty, intricate Affair; except a Law which passed here lately, *to put down a certain Bank, or Emission of Money in New England.*

No Steps have been taken towards securing * the Duty laid upon foreign Sugar, Rum and Molasses imported into the *British* Dominions in *America*, since the Year 1739, when the Honourable the House of Commons were pleased to resolve as follows, *viz.*

“ *Resolved,*

“ THAT some more effectual Provision be
 “ made for securing the Duties already laid
 “ upon the Importation of foreign Sugars,
 “ Rum and Molasses into *Great Britain*, and
 “ his Majesty’s Plantations in *America*.”

WHETHER this is owing to the want of a proper Fund to put the Act that lay those Duties in Execution, and give it an effectual Commencement, or from what other Cause, Time and Opportunity may explain.

B 3

NOR

NOR has there been occasion to meddle with the Point of *Interest on Money in Colonies, since the Sugar Colonies are now in a *retrieving* Way, from the good Prices of Sugar these few Years past, and, in general, they stand in no need of Usury at present; but how long this will be the Case, must be left to Time to discover.

SUGAR indeed, has been at a good Price all over *Europe*, the last three or four Years, which I take to arise from the Quantity imported from *America* into *Europe* in general, falling short of the general Consumption; which has lately increased exceedingly in *Russia*, *Swedeland*, and other Parts of *Europe*: This Insufficiency is principally owing, as I apprehend, to the great Declension of the foreign Sugar Settlements in *America*, as well as our own, from the very low Prices of Sugar all over *Europe*, from 1730 to 1736 (and particularly in *Great Britain*, when and where there was no Re-exportation, but under very great Disadvantages) proceeding chiefly from a large Surplus made in *America*, more than was demanded in *Europe* the former Part of that Term:
Within

* MEMOIRS, Part I. Page 64.

Within those Years, the *British* Sugar Settlements declined to a great degree in their Annual Produce, infomuch, that for four Years together, *viz.* from 1733 to 1737 inclusive, they made from * 15 to 18000 Hogsheads *per Annum*, on a Medium, less than they had made, on a Medium, for many Years before ; and no doubt, the foreign Sugar Settlements in general, declined as much, if not more, within that Term, and from the same Cause : And we may with good Reason conclude, that all Parties are now struggling to get the Start towards obtaining the best Share of so beneficial a Branch of Commerce, now worth, to a neighbouring Nation, above † one Million of Pounds *Sterling per Annum*, by a Surplusage only, which they now actually spare Annually to foreign Markets, and probably, may draw Home near the whole Nett Proceeds thereof in Cash. And here, I must beg Leave to give it as my humble Opinion, That there still remains room for his Majesty's Subjects to get this Prize, or at least, to keep Pace with any of their Rivals in the Sugar Trade, by searching narrowly

General
Proposal.

B 4

into

* M E M O I R S, Part I. Page 105.

† - - - - - Page 19, 20.

into the present State, Laws, Establishments and Rules of the *American* Commerce, as well Foreign as Domestick ; and retrenching what is superfluous or inconvenient, and supplying what is insufficient, by prudent Regulations ; which, however, can never be done by a Coolness, Indifference, and over Caution, but by chearfully and industriously embracing all Opportunities, from Time to Time, upon any just Representation from the Parties interested, not only to take off all Clogs, Impediments and Restrictions, where it may not appear to be in direct Derogation of any of the Acts of Trade and Navigation, that still hold for the true Interest of *Great Britain* ; and to take off or ease all * Duties and Taxes on their Products, as soon as the Emergencies of the Government can dispense with it ; but also to encourage his Majesty's Subjects to find a Vent for their Sugar, Rum and Molasses, by getting it the easiest, cheapest and quickest Way from the Planter or Producer, to the Consumer, either at Home or Abroad, and to prevent the Consumption of those Commodities, as well as Brandy, *of foreign Produce*, in any of his Majesty's *British* Dominions.



C H A P. IX.

On the direct Exportation of Sugar, including the Clause of an Act of Parliament, passed in the 15th and 16th Year of the Reign of his present Majesty, for extending the Liberty to Plantation-built Ships, and others, to carry Sugars directly from the British Sugar Islands in America to foreign Ports.

THE *First Part* of the Author's MEMOIRS was published soon after the passing the Act therein mentioned, granting Liberty to carry Sugar directly to foreign Markets, in Ships built in *Great Britain* only, excluding all Ships built any where else, altho' navigated according to Law: This Restriction hath been found, by Experience, to obstruct the Operation of that Law; and hath been a Means of high Freights, and preventing some Ships from engaging in the Trade, and retarding others in such a Manner, as to occasion a considerable Loss to
such

such Merchants as purchased Sugars in *America* for a Trial, and of no considerable Advantage to such Planters who adventured their own Sugar; whereupon the Sugar Planters, residing in *Great Britain*, together with the Agents of and for the Sugar Islands, represented the State of this Trade to the Protectors and Promoters of the *British* Commerce; whereupon a Law has since been enacted, for extending the Liberty given by the Act of the 12th Year of his present Majesty, for carrying Sugar of the Growth of the *British* Sugar Colonies in *America*, to Ships belonging to any of his Majesty's Subjects residing in *Great Britain*, and navigated according to Law, which is contained in a Clause of the revived Act, commonly called, *The Rice Act*; and is as follows, *viz.*

“ AND whereas the Liberty given by the
 “ Act of the twelfth Year of his Majesty's
 “ Reign, to carry Sugar of the Growth and
 “ Produce of his Majesty's Sugar Colonies
 “ in *America* directly to foreign Parts, in
 “ Ships built in *Great Britain*, and navigated according to Law, hath proved
 “ very beneficial to the said Colonies; and
 “ the

“ the extending thereof to Ships belonging
 “ to *Great Britain*, navigated according
 “ to Law, would greatly promote and en-
 “ courage the Trade of the said Colonies :
 “ Be it therefore Enacted, by the Authority
 “ aforesaid, That from and after the twenty-
 “ ninth Day of *September*, one Thousand
 “ seven Hundred and Forty-two, it shall and
 “ may be lawful for any of his Majesty’s
 “ Subjects, in any Ship or Vessel built in
 “ *Great Britain*, or belonging to any of
 “ his Majesty’s Subjects residing in *Great*
 “ *Britain*, and navigated according to Law,
 “ to ship or load, in any of his Majesty’s
 “ Sugar Colonies in *America*, any Sugars
 “ of the Growth, Produce and Manufacture
 “ of the said Colonies, or any of them, and
 “ to carry the same from thence in any such
 “ Ships or Vessels, to any foreign Parts of
 “ *Europe*, subject nevertheless to all such
 “ Rules, Entries, Securities, Restrictions,
 “ Regulations, Limitations, Penalties and
 “ Forfeitures, as are in and by the said
 “ Act of the twelfth Year of his Majesty’s
 “ Reign, for that Purpose particularly ap-
 “ pointed and enacted.”

B y

By Virtue of this additional Law, the Sugar Islands will be upon a better Certainty of having Ships with Licenses taken out at *London* or *Edinburgh*, so as to be ready to take in Sugars, *when the Sugar Trade of Europe in general, will point out a Prospect of Advantage.* By this Article, there will be a saving in Freight, from 18 *d.* to 2 *s.* *Sterling per Hundred*, which is from 10 to 13 *d.* $\frac{1}{3}$ *per Cent.* on Sugar, worth Nett, to the first Proprietor or Importer, 15 *s.* *Sterling per Hundred*; and from 6 to 8 *per Cent.* on Sugar, worth Nett, 25 *s.* *Sterling per Hundred*, since it was found very difficult to get Ships built in *Great Britain* every Way qualified, as to size, stowage, and otherwise for this Trade: As much more as this may be accounted for the Time of the Season or Time of Year, in regard to the Purchasing of Sugar, as Ships may now probably be ready at the Sugar Islands, in Crop-time, when the best Sugars may be purchased, or when there is Advice of good Markets at the respective foreign Ports, which has not hitherto been the Case. And better would it be for this beneficial Trade, and consequently for this Nation, if all the

Restric-

Proposal.

Restrictions, as mentioned in Chap. II. of the *First Part* of the said MEMOIRS were taken off, especially as to taking out Licenses in the Sugar Islands ; and this Trade put upon the same Footing, as Ships that now carry Fish to the *Mediterranean*, * or at least upon the Footing of all other Ships that Trade to our Sugar Plantations ; for it has been often seen, that a small Turn in Trade, has produced very considerable Consequences ; and this Trade of supplying Foreigners with Sugar, is so well worth recovering, that it now seems to be the universal Opinion, that nothing ought to be left undone to effect it ; and this direct Exportation, prudently regulated, seems to be the principal Means of obtaining it.

IN the *Appendix* [N^o 6.] may be seen, an exact Account, Sales of 10 Hogsheads of Clay'd Sugar, sold at *Leghorn* at 11 Dollars *per* Quintal, and of 10 Hogsheads of the like Sort and Quantity, sold at *London* at 45 s. *per* Hundred, whereby the Difference, in every Respect, between the two Markets will appear. I have also inserted in the said *Appendix*, several Accounts, *Pro Forma*,

* MEMOIRS, Part I. Page, 22, 127.

Forma, of the Sale of Sugar at *Hamburg*, *Genoa*, *Naples*, and *Amsterdam*, which shew the various Charges at those Ports. It is to be observed, the general Freight from *Barbados* to *London*, is at 4 s. 6 d. *per* Hundred, during the War; and that to *Leghorn* has been at 6 s. *per* Hundred: But in case of Peace, the Freight to all those Ports, when the Foreign Trade is fixed, will probably be at about 3 s. 6 d. *per* Hundred, from our Windward Sugar Islands, which will still be an Advantage to us, in regard to our greatest Rivals in this Trade, since they will scarcely be able to carry their Sugar at so cheap a Freight; and Insurance that is now, during this *Spanish* War, at 7 *per Cent.* from *Barbadoes* to *London*, or to *Leghorn*, may, in case of Peace, be done for half that Sum.

I shall close this Chapter with a Copy of an Account of Sales at *Leghorn*, taken from the Original, for the Information of those as may be inclined to send such *fine* Sugar to that Part of the World.

Account

Account of Sales, Charges, and Nett Proceeds of 10 Casks of Sugar, received from Barbados, ₤ the Veale, Capt. Edward Campion, by the Consignment of the Attornies of Henry Drax, Esq; for his proper Account and Risque, marked and numbered, as ₤ Margin, viz.

E	} 10 Casks, containing Nett 17540 ₤,	P ^s .	s.	d.	
a		fold from Piaftres 8 $\frac{3}{4}$ to 10 $\frac{5}{8}$ per Quintal	1108	9	5
10		of 151 ₤, less 2 ₤ Cent. - - - - -			

C H A R G E S, viz.

Freight, as ₤ Bill of	}	l.	s.	d.
Lading, 14800 ₤				
Nett, at 6 s. ₤				
C.wt. of 112 ₤				
Exchange 51 d. Sterling ₤ P ^s . is		186	11	0
Primage to the Capt. 5 ₤ Cent. - -		9	6	6
National Dues, £ 1	}	6	12	2
₤ Ton - - - - -				
Duty, and other	}	50	0	0
Charges at Custom				
House, £ 5 ₤				
Cask - - - - -				
Boatage ashore, Land-	}	30	0	0
ing, and Porterage				
to Warehouse £ 3				
₤ Ditto - - - - -				
Cooperage, £ 1 $\frac{1}{3}$ ₤	}	13	6	8
Ditto - - - - -				
Warehouse - Room,	}	30	0	0
£ 3 ₤ Ditto - -				

a So. 115 ₤ Piaftre 129 18 10 22 12 0

E.E.	Brokage, $\frac{1}{2}$ ₤ Cent. - - -	5	10	10
	Commiffion, 2 ₤ Cent. -	22	3	4
		<hr/> 246 3 8		

N.P. Piaftres 862 5 9

Leghorn, 16th June, 1742.

L I S S E T T & G I L L Y.

N.B. Piaftres 862 5 9 at 51 d. — is 183 l. 4 s. 7 d. Sterling.
10 Casks of Sugar of the like Sorts in Quality and Quantity,
cleared in London in the same Year, about 170 l. Sterling.
C H A P.



C H A P. X.

On the Consumption of Rum ; including an Abridgment of the Law lately passed for the Encouragement of the Importation and Consumption of British Rum in Great Britain.

I SHALL refer to *Chap. IV. Page 43.* of the *First Part* of my MEMOIRS, as to the Advantages that accrue to *Great Britain* from the Consumption of *Rum*, of the Produce of the *British* Sugar Islands, and fine Spirits extracted from *British* Molasses, may be accounted equally as Advantageous in every degree: And, to shew the Sentiments of the *British* Parliament thereupon, here follows a Resolution of the House of Commons, of *Thursday* the 3d Day of *June*, 1742, upon an Application of the Sugar Planters, and the Agents for the Sugar Islands, to land their Rum before Payment of the Duty of Excise.

“ *Resolved,*

“ *Resolved,*

“ THAT the permitting Rum, or Spirits
 “ of the Produce of the *British* Plantations,
 “ to be landed before the Payment of the
 “ Duties thereon, and lodging the same in
 “ Warehouses, till such Duties are paid,
 “ under proper Regulations and Restrictions,
 “ will be an Ease to the Importers,
 “ and will encourage the Importation
 “ thereof.”

THE Consequence of this Resolution,
 was a Law which passed the same Session,
 to empower the Importers of Rum, or
 Spirits of the *British* Sugar Plantations, to
 land the same before Payment of the Duties
 of Excise charged thereon, and to lodge it
 in Warehouses at their own Expence.

*An Abridgment of which Law
 is as follows, viz.*

“ THAT from and after the Twenty-
 “ ninth Day of *September*, one Thousand
 “ seven Hundred and Forty-two, all such
 “ Rum or Spirits of the Growth, Produce,
 “ or Manufacture of the *British* Sugar
 C “ Plan-

Anno. 15^o
 & 16^o
 GEO. II.

“ Plantations, as shall be imported into the
 “ Kingdom of *Great Britain*, directly from
 “ the said Sugar Plantations, or any of
 “ them, upon the Entry thereof may forth-
 “ with, and before Payment of all or any
 “ Part of the said Duty of Excise, be landed
 “ from on Board the Ship or Vessel in which
 “ the same shall be so imported, and carried,
 “ or put into such Warehouse or Ware-
 “ houses, as shall be for that Purpose pro-
 “ vided (at the Charge of the respective
 “ Proprietor or Proprietors, Importer or
 “ Importers of such Rum or Spirits) and
 “ shall be approved of by the Commissioners
 “ of Excise, or the major Part of them for
 “ the time being, upon the Proprietor or
 “ Proprietors, Importer or Importers of
 “ such Rum or Spirits, that shall be so land-
 “ landed, first giving (at his or their Charge
 “ and Expence) his or their Bond, or other
 “ good and sufficient Security, which the
 “ Commissioners or other proper Officers of
 “ the Excise are hereby required and im-
 “ powered to take for Payment of all and
 “ every the Duties of Excise, which such
 “ Rum or Spirits is charged with, and lia-
 “ ble to pay as soon as the same shall be sold,
 “ in

“ in case the same be sold within Six
 “ Months, from and after the time the
 “ same shall be so landed and put into Ware-
 “ houses, as aforesaid ; and in case the same
 “ shall not be sold within the said Six
 “ Months, then to pay the same at the
 “ End of such Six Months ; such Duty of
 “ Excise to be computed according to the
 “ Gauge of such Rum or Spirits, to be taken
 “ at the time the same shall be so landed and
 “ lodged in Warehouses, as aforesaid.”

“ T H A T such Rum or Spirits as shall
 “ be so brought into such Warehouse or
 “ Warehouses, shall not be taken or carried
 “ out thence, on any Account whatsoever,
 “ other than is herein after mentioned.”

“ T H A T in case any such Rum or
 “ Spirits shall be landed or put on Shore
 “ out of any Ship or Vessel, before due En-
 “ try be made thereof at the Custom-house,
 “ and with the Collector of Excise at the
 “ Port or Place where the same shall be im-
 “ ported, and the said Duties of Excise secu-
 “ red, or without a Warrant for the landing
 “ or delivering the same, first signed by the
 “ said Collector or other proper Officer of
 “ Excise, or without the Presence of an

“ Excise Officer, that all such imported
 “ Rum or Spirits as shall be so landed or
 “ put on Shore, or taken out of any Ship
 “ or Vessel contrary to the true Meaning
 “ thereof, or the Value of the same, shall be
 “ forfeited, and shall or may be recovered
 “ of the Importer or Proprietor thereof ;
 “ *videlicet*, One Moiety of the same to the
 “ Use of His Majesty, His Heirs, and Suc-
 “ cessors, the other Moiety to the Use of
 “ such Person or Persons as will seize the
 “ said Rum or Spirits, or inform or sue
 “ for the same, or the Value thereof, to be
 “ sued for, levied, recovered, or mitigated
 “ by such Ways, Means, and Methods, as
 “ any Fine, Penalty, or Forfeiture is or
 “ may be recovered or mitigated by any
 “ Law or Laws relating to his Majesty’s
 “ Revenues of Excise, or any of them, or
 “ by Action of Debt, Bill, Plaint, or In-
 “ formation in any of his Majesty’s Courts
 “ of Record at *Westminster*, for that Part
 “ of *Great Britain* called *England*, or
 “ the Court of Exchequer at *Edinburgh*,
 “ for that Part of *Great Britain* called
 “ *Scotland*.”

“ THAT

“ T H A T before such Rum or Spirits
 “ of the *British* Sugar Plantations, shall be
 “ landed and lodged in such Warehouse or
 “ Warehouses, a Mark shall be set on every
 “ Cask or Vessel of such Rum or Spirits,
 “ mentioning the particular Quantity of
 “ Rum or Spirits of the *British* Sugar Plan-
 “ tations which is contained therein, ac-
 “ cording to the Gauge thereof to be then
 “ taken, and who is or are the respective
 “ Proprietor or Importer thereof ; and the
 “ Keeper or Keepers of such Warehouse or
 “ Warehouses, and the Person or Persons who
 “ shall be appointed by the Commissioners
 “ of his Majesty’s Excise to attend the said
 “ respective Warehouses, shall each of them
 “ keep one or more Book or Books, wherein
 “ they shall respectively and separately,
 “ fairly enter in Writing, an exact, par-
 “ ticular, and true Account of all such Rum
 “ or Spirits of the *British* Plantations, as
 “ shall from time to time be brought into,
 “ and carried out of the respective Ware-
 “ house or Warehouses to which he or they
 “ shall respectively belong, and the Days,
 “ and Times when the same shall be brought
 “ in, and carried out, and the Name of the

“ respective Person or Persons to whom, or
 “ for whose Use the same was delivered out,
 “ and shall, at the End of every six Months,
 “ or oftner, if required, transmit in Writing
 “ an Account thereof upon Oath to the
 “ Commissioners of the said Duties of Excise
 “ for the Time being, together with an
 “ exact Account of how much is then re-
 “ maining in the respective Warehouse or
 “ Warehouses, to which they respectively
 “ belong ; and the Commissioners for the
 “ said Duties of Excise, are hereby required
 “ and enjoined, within One Month after
 “ the same shall be respectively transmitted
 “ to them as aforesaid, to inspect and exa-
 “ mine the said Accounts ; and, if, upon
 “ such Examination it shall appear, that
 “ any of the said Rum or Spirits were de-
 “ livered out of the said Warehouses, other-
 “ wise than as herein is mentioned, or
 “ before Payment of his Majesty’s said
 “ Inland Duties of Excise, for such the said
 “ Rum and Spirits as shall have been so
 “ delivered out of the said Warehouses, then
 “ the Warehouse-Keeper or Warehouse-
 “ Keepers, and Officer and Officers respec-
 “ tively offending therein, shall not only
 “ be

“ be disabled to hold or injoy any Publick
 “ Office or Employment, but shall also for-
 “ feit and lose for every such Offence, the
 “ Sum of One Hundred Pounds, to be sued
 “ for, levied and recovered or mitigated by
 “ such Ways, and Means, and Methods,
 “ as any Fine, Penalty, and Forfeiture is or
 “ may be recovered or mitigated, by any
 “ Law or Laws relating to His Majesty’s
 “ Revenues of Excise, or any of them, or
 “ by Action of Debt, Bill, Plaint, or In-
 “ formation, in any of his Majesty’s Courts
 “ of Record at *Westminster*, for that Part
 “ of *Great Britain* called *England*, or
 “ the Court of Exchequer at *Edinburgh*,
 “ for that Part of *Great Britain* called
 “ *Scotland*.”

“ THAT the said Rum or Spirits so
 “ lodged in Warehouses as aforesaid, shall
 “ and may from Time to Time be delivered
 “ out of such Warehouse or Warehouses re-
 “ spectively, upon Payment of his Majesty’s
 “ Duties of Excise thereon, and upon the
 “ Proprietor or Importer, or such Person
 “ or Persons as shall be appointed by him,
 “ or them, for that purpose, producing to
 “ the respective Warehouse Keeper or Ware-

“ house Keepers, and the Officer appointed
 “ by the Commissioners of Excise to attend
 “ these Warehouses, a Warrant or Warrants,
 “ Certificate or Certificates, signed by the
 “ Collector, Receiver, or other proper Of-
 “ ficer of Excise, appointed to receive the
 “ Duties payable thereon, certifying that
 “ he has received all and every the said
 “ Duties of Excise, to which the said Rum
 “ or Spirits so desired to be delivered out
 “ of such Warehouse, was liable and subject
 “ to pay such Warehouse Keeper or Ware-
 “ house Keepers, and Officers of Excise,
 “ attending such Warehouse or Warehouses,
 “ shall deliver out of such Warehouse or
 “ Warehouses, so much Rum or Spirits, as
 “ shall be mentioned or expressed in such
 “ Warrant or Warrants, Certificate or Cer-
 “ tificates respectively, to have paid the
 “ said Excise Duties ; and the respective
 “ Warehouse Keeper or Warehouse Keepers,
 “ are thereupon to give such Importer or
 “ Proprietor, or Person so employed to
 “ take Care of the Delivery thereof, a Per-
 “ mit, or Certificate, to accompany such
 “ Rum, or Spirits so delivered out, which
 “ Permit, or Certificate, shall be also signed
 “ by the Excise Officer, attending the said
 Ware-

“ Warehouse or Warehouses, who shall be
 “ appointed by the Commissioners for the
 “ said Excise Duties, or the major Part of
 “ them, to prevent the seizing thereof.”

“ Provided always, That no Proprietor,
 “ Importer, or Buyer of the said Rum or
 “ Spirits, or other Person or Persons, to
 “ be by him or them appointed, shall
 “ receive out of any such Warehouses afore-
 “ said, any less Quantity of Rum or Spirits,
 “ at one Time, than one Puncheon, Hogf-
 “ head, or other Cask, containing not less
 “ than twenty Gallons, unless such Rum
 “ was for the Use of the Mariners and
 “ Seamen in the Voyage.”

“ THAT it shall and may be lawful
 “ for the Proprietor, or Importer of such
 “ Rum or Spirits, so to be lodged in any
 “ such Warehouse or Warehouses as afore-
 “ said, to affix one Lock to every such
 “ Warehouse, the Key of which shall re-
 “ main in the Custody of such Proprietor
 “ or Importer ; and to and for the Officer
 “ or Officers to be appointed by the said
 “ Commissioners for the said Excise Duties,
 “ to attend such Warehouse or Warehouses,
 “ to affix one other Lock upon every
 “ such Warehouse or Warehouses, the
 “ Key

“ Key whereof to remain in the Custody
 “ of the said Officer, for the said Excise
 “ Duties ; and the said Proprietor or Im-
 “ porter shall, and may, in the Presence of
 “ the said Warehouse Keeper, or Excise
 “ Officer, (who are hereby obliged to at-
 “ tend at all reasonable Times for that Pur-
 “ pose) view, examine, shew, and receive
 “ out of the said Warehouse or Warehouses,
 “ the said Rum or Spirits, or any Part
 “ thereof, not less than the Quantity herein
 “ before for that Purpose mentioned, upon
 “ paying the said Duty of Excise for the
 “ same ; and upon producing such Certi-
 “ ficate or Receipt, from the Collector or
 “ Receiver of the said Inland Duties of
 “ Excise, of the same being paid in Manner
 “ as is herein before for that Purpose par-
 “ ticularly prescribed.”

“ Provided always, That all and every
 “ such Rum or Spirits, of the *British* Sugar
 “ Plantations, as shall be so lodged in any
 “ Warehouse or Warehouses, shall be sub-
 “ ject and liable to the same Duties, both
 “ of Excise and Customs, to be applied to
 “ the same Uses and Purposes ; and to be
 “ managed and collected by the same Per-
 “ sons, and in the same Manner, subject
 “ and

“ and liable to all and every the same Rules,
 “ Enteries, Restrictions, Regulations, Li-
 “ mitations, Penalties and Forfeitures, as
 “ are in and by the several Acts of Parlia-
 “ ment, by which the said Duties are grant-
 “ ed, or any of them, for that Purpose,
 “ particularly described, appointed, limited,
 “ and enacted, save and except in the parti-
 “ cular Instances hereby mentioned and pro-
 “ vided for, and to be applied to the same.”

“ THAT in case such Rum, or Spirits
 “ shall, after landed, be permitted or suf-
 “ fered to remain in such Warehouse or
 “ Warehouses, in which the same shall be
 “ so lodged for the Purposes aforesaid, for
 “ any Time exceeding the Space of six
 “ Months, after the same shall be so landed
 “ and lodged in such Warehouse as afore-
 “ said ; and the Importer or Proprietor, or
 “ other Person or Persons by him or them
 “ appointed, shall not within the said six
 “ Months pay, or cause to be paid to the
 “ Collector or Receiver of the Excise Duties
 “ appointed to receive the same, all and
 “ every the Duties of Excise, to which the
 “ same are subject and liable ; and shall
 “ omit to procure or bring such Certificate
 “ herein before directed to be had, and
 “ made,

“ made from such Collector or Receiver to
 “ such Warehouse Keeper or Warehouse
 “ Keepers ; and to the Officer of Excise
 “ attending the same, of the Payment
 “ of the said Duties of Excise, within
 “ the Time aforesaid ; that then it shall
 “ and may be lawful to and for the
 “ said Commissioners of Excise, or the ma-
 “ jor Part of them for the time being, to
 “ direct and order such Rum, or Spirits so
 “ lodged in such Warehouse or Warehouses,
 “ for which the said Duties shall not be paid
 “ within the Time aforesaid, to be put up to
 “ Sale at Publick Cant or Auction, to the
 “ best Bidder or Bidders for the same ; and
 “ the Money arising by such Sale, shall
 “ be in the first Place applied in Discharge
 “ of the said Duty so payable thereon, and
 “ the Charges attending such Warehouse or
 “ Warehouses, and also the Expence of such
 “ Sale ; and the Surplus of the Monies so
 “ arising by such Sale (if any) after Pay-
 “ ment of the said Duties and Charges, shall
 “ go and be paid to the Proprietor or Im-
 “ porter of the said Rum and Spirits,
 “ who so landed and lodged the same in the
 “ said Warehouse.”

“ That

“ That this Act shall continue and be in
 “ Force from the Twenty-ninth Day of
 “ *September*, one Thousand, seven Hun-
 “ dred and Forty-two, to the Twenty-
 “ ninth Day of *September*, one Thousand
 “ seven Hundred and Forty-nine, and from
 “ thence to the End of the next Session of
 “ Parliament, and no longer.”

IT is here to be observed, that there is no Liberty to draw back any Part of the Duty of Excise of 3 *s.* 8 *d.* *per* Gallon upon a Re-exportation, so that no such *Rum* can be re-exported, whereby most of the outward-bound Shipping must continue to take *French* Brandy, and such too chiefly, that is run into the *Downs* and elsewhere, on the *Eastern* and *Southern* Coast of *England*, without paying any Duty at all. The principal or only Objection against an Encouragement for a Re-exportation of such *Rum*, is from some Gentlemen who apprehend it may interfere with Malt Spirits, in regard to supplying the outward-bound Shipping ; but I may venture to say, that *French* Brandy is the Spirit that now interferes most in this Instance, and that very little Advantages
 accrue

accrue to this Nation by the *British* Malt Spirits that are exported, or that nothing near the Advantages that would otherwise accrue to *Great Britain*, by permitting *Rum* to be re-exported at any time before the Duty of Excise becomes payable, as the Law now stands without paying that Duty ; since it will appear from the Custom-house Books, that there has scarcely been exported from *Great Britain*, for the last ten Years, of *British* made Spirits upon which the Bounty is granted, above the Value of 400*l.* on a Medium, *per Annum*. This will add greatly to the Consumption of our *Rum*, and in the same degree, baulk the Consumption of *French* Brandy, of which enough has been already said,* as to the Advantages of the one, and the pernicious Consequences of the other.

Proposal. It is apprehended, as was just observed, that the greatest Part of *French* Brandy that is run, is in the *Downs*, or elsewhere upon the *South-East* Coast of *Great Britain* : If this should appear, I would propose, that any such *Rum* as we have been speaking of, may be put into some one, two, or more Warehouses at *Deal*, *Sheerness*, *Tarmouth*,
or

* MEMOIRS, Part I. Page 43.

or any other convenient Port or Ports, under the Inspection and Care of the King's Officers, and that the same may be re-exported, at any time within six Months after landing, without paying the Duty of Excise, the other Part of the Duty for such *Rum*, to be answered as the Law now stands : This would leave to the Crown sufficient to answer any Charge, or other Inconveniency that may attend such a Liberty ; and, it is apprehended, there cannot be so much danger of having it run into the Consumer from any such Warehouse, without paying this Duty, as there is from any single Ship that brings that Commodity to *Great Britain*, after her Arrival upon those Coasts.

GREAT Quantities of our *Rum* would be thereby consumed up the *Baltick*, in *Germany*, and elsewhere, as every Ship would probably carry a smaller or greater Quantity for Sale, where no *British* Malt Spirits will sell at all ; the Produce of which will return and centre in this Nation. Small Quantities will do best at first, until they take a Liking to our *Rum* to the same degree, as our People of *Great Britain* and *Ireland* have of late Years done, when per-
adventure

adventure whole Cargoes may be sent to those foreign Ports, directly from our Sugar Plantations, as they do now to *Ireland*, since our Laws permit it ; and this will still add further to our Plantation Strength, and National Wealth.

It generally takes up a good deal of Time, before any new regulated Trade will operate to any considerable degree. Private Persons are usually cautious of adventuring their Fortunes in new Attempts : A single Baulk at first Out-set, sometimes makes a general Stagnation, until some more fortunate Adventurer shall turn out a notorious profitable Voyage : This was formerly pretty much the Case, in regard to *Pitch* and *Tar* raised in our Plantations, after the Bounty was at first granted, and most remarkably so in the Case of the Liberty granted for carrying *British Rum* directly from our Sugar Islands to *Ireland*, which Liberty was granted ever since the 4th and 5th Years of his present Majesty's Reign, and it was near seven Years before any considerable Progress was made in Pursuance of this Liberty ; but now, that is become a very considerable and beneficial Branch of Commerce

merce to this Nation, insomuch, that the better Part of one Hundred Vessels loaded at our Sugar Islands the last Year, with *British Rum* for *Ireland*. This *British Rum* beats out *French Rum* and *French Brandy* too, as the People of *Ireland* find it wholesomer, and like it better. May this be the Case with all the rest of his Majesty's Subjects, and may the Sugar-Trade directly to Foreign Markets operate, in due Time, in like Manner, and in like Proportion, as this *Rum-Trade* has already done ; and no doubt the Act just mention'd for the Encouragement of the Consumption of Rum in *Great Britain*, will have its desired Effect, as soon as that Trade falls into a proper Channel.





C H A P. XI.

On the Duty of $4\frac{1}{2}$ per Cent. paid in Barbados and the Leeward Islands, with some Remarks on the Trade and Revenues of the Island of Jamaica, and the Northern Provinces in America.

I WAS very short in the *First Part* of my MEMOIRS, on the Article of the Duty of $4\frac{1}{2}$ per Cent. paid in *Barbados* and the *Leeward Islands*, which being observed by some Gentlemen interested in those Islands, I shall now be more particular, and flatter myself, we may have Relief at one Time or other, so as to give Ease and Satisfaction to the Planters, who now pay this unequal and burthensome Tax, except perhaps some few who may be concerned in the Collection or Management thereof, or be otherwise interested or prejudiced, so as to be bias'd and warpt from the common Interest.

IN

IN the Year 1663, an Act passed in the Island of *Barbados*, and soon afterwards other Acts passed in *Antigua*, *St. Christophers*, *Nevis* and *Montserrat*, for granting to King CHARLES II. his Heirs and Successors, a certain Duty of $4\frac{1}{2}$ *per Cent.* payable in Specie or Goods, upon the Exportation of all the dead Commodities of the Produce of the said Islands.

JAMES, Lord *Hay*, Earl of *Carlisle*, was Proprietor of the said Islands before the granting of the said Duty, and afterwards, he and his Heirs, which were the Earls of *Kinnoul*, and their Heirs and Assigns, received an Annuity of 1000*l. Sterling per Annum*, which is now paid to them from the Nett Proceeds of this Duty, after being paid into his Majesty's Exchequer in *London*, without distinguishing how much arises from each or either of the said Islands.

It is especially provided by the said Act passed in *Barbados*, that the said Duty arising in that Island, be collected without any Charge, Duty or Fees, as might be most for the Ease of the People of the said

Island ; and that the same should be applied as follows, *viz.*

1. For maintaining the Honour and Dignity of his Majesty's Authority there.
2. The publick Meeting of the Sessions.
3. The often Attendance of the Council.
4. The Reparation of the Forts.
5. The building a Sessions House and Prison.
6. And all other Charges incident to the Government.

SOON after granting this *Barbados* Duty, it was set to farm, but the Farmers did so oppress the Planters and Merchants in their rigorous and unjust manner of collecting it, that the Council and Assembly of that Island, were forced to represent their Grievances and Pressures by their humble Petition to his said Majesty, who upon a Report from the Right Honourable the Lords of the Committee for Trade and Plantations, made in Council on the 8th Day of *November*, 1676, that it had been *demonstrated* to them, that the Farmers pretending to *weigh* all the Planters Casks, *was very inconvenient, chargeable, and a Loss to them*, was graciously pleas'd to resume the Collection

lection of the said Duty, into the Hands of his own Officers, where it has been continued ever since.

THE Officers appointed for collecting the said Duty in *Barbados*, were two Commissioners or Chief Officers, one Collector at *Bridge Town*, one Comptroller, two Searchers and four Waiters, with under Collectors, Searchers and Waiters at the Out-Ports; and in *January*, 1731, three Comptrollers were appointed at the three Out-Ports.

THE Commissioners had the sole Power over all the other Officers, and paid all their Salaries, *received all the Duty from the several Collectors, and shipp'd it Home*; till at last they became so remiss in their Remittances, that the Office of Commissioners was, in the Year 1709, laid aside, and the Collector at *Bridge Town* made the Chief Signing Officer, and had all the Power and Duty of the Commissioners superadded to his Office, with an Addition to his Salary, and the Use of the Commissioners two Clerks. There was also a Surveyor General appointed with a Salary of 400*l. Sterling per Annum*, and a Clerk at 50*l. Sterling* more;

more ; and also an Allowance for travelling Charges, all paid by the Head Collector in *Barbados*, notwithstanding the Office of the said Surveyor General, extends to the *Leeward Islands* and *Bermuda*, whereby the Collection in *Barbados* became burthened with larger Salaries, and greater incidental Expences than formerly.

SOME Time after the Collector became chief Signing Officer, a Custom of receiving Money for the Duty of Sugar, as well as Rum and Molasses, prevailed, there being seldom any superior Officer on the Spot to prevent it, and all inferior Officers, whom he had the Power to suspend, or to get suspended, and was the Payer of their Salaries, became so dependent on him, that it became their Interest not to look too narrowly into any Thing that concerned him ; and the Surveyor General who was the only Person that had any Cognizance of his Conduct, resided chiefly at *Antigua*, but would visit the Officers in *Barbados*, once or twice in two or three Years : But it does not appear that any Care was taken to prevent this pernicious Practice of receiving Money for Duty, and accounting for it in Specie,
until

until the Year 1723, as is herein after mentioned.

UNDER these Circumstances, the Money arising in *Barbados*, from this Duty of $4\frac{1}{2}$ *per Cent.* and paid Nett into his Majesty's Exchequer in *London*, was very much reduced, and the intended Application thereby frustrated, insomuch, that from the Year 1720 to 1730, it will appear, there was scarcely enough to answer the first Article of the Uses for which this Duty was given, * *viz.* For the Honour and Dignity of the Government, so that the fourth Article, *viz.* The Reparation of the Forts was altogether unprovided for, and the Island was in a Manner, in a defenceless Condition, during all that Term.

THE Charge of the second Article has been paid out of another Tax upon the Inhabitants, but lately it has been paid out of his Majesty's casual Revenue, arising from Fines, Forfeitures and Escheats in that Island. Nothing has ever been paid by the Publick for the third Article. And the fifth and sixth Articles have been paid out of other Taxes, raised from Time to Time on

D 4

the

the Inhabitants ; and the Forts and Fortifications have been lately repaired from other Taxes also on the Publick ; and fifty or sixty Cannon were sent to that Island by his present Majesty, in or about the Year 1734.

THE principal Cause of this Reduction and Insufficiency, is apparently owing to the before-mentioned Custom of receiving Money for Duty, and commuting all the Species received, except Rum and Molasses, at certain fixed Prices into *Muscovado* Sugar, at 12 s. 6 d. *per* Hundred, whereby the Collectors received from the Planters in Money, 35 s. and 40 s. *per* Hundred, for the Duty of the first, second and third Sorts of White Sugar shipp'd, and granted Cockets or Warrants for shipping it, under the DENOMINATION of coarse Clay'd Sugar, whereby they stood chargeable for the Value of coarse Clay'd Sugar only, and thereby accounted to his Majesty for no more than 1 lb. $\frac{1}{4}$ of *Muscovado* Sugar, for a Pound of either of these four Sorts of White Sugar, or to speak it in other Words, they accounted to the King for 12 s. 6 d. and $\frac{1}{4}$ Addition, which makes it 15 s. 7 d. $\frac{1}{2}$ *per* Hundred, for 35 s. and 40 s. *per* Hundred, which they received

ceived of the Planter for the King's Duty as aforesaid. — And when they received Duty for coarse Clay'd Sugar, they would grant Warrants for *Muscovado* Sugar, and take 20 s. 23 s. 9 d. and 25 s. *per* Hundred of the Planter, and accounted to the King as aforesaid, for 12 s. 6 d. *per* Hundred, whereby the Officer gained 60 l. in the Case of 20 s. — 90 l. in the Case of 23 s. 9 d. — and 100 l. in the Case of 25 s. — upon every 100 l. accounted for to the King. — And the Profits to the Collectors, as to the first White, is 140, — the second White 100 — and the the third White 60, — upon every 100 l. accounted for to his Majesty, as aforesaid; because had the Collectors upon Entries being made, given proper Denominations to the several sorts of Sugar, according to the Prices they received of the Planter, and the commuting Establishment, they must have accounted for 3 lb. of *Muscovado* Sugar, or 37 s. 6 d. *per* Hundred, for the first Sort, — 2 lb. $\frac{1}{2}$, or 31 s. 3 d. for the second Sort, — and 2 lb. or 25 s. for the third Sort. All this, instead of 1 lb. $\frac{1}{4}$, or 15 s. 7 d. $\frac{1}{2}$ accounted for as aforesaid. — There was also an Head in the Accounts for fourth White Sugar,

Sugar, fixed at 1 *lb.* $\frac{1}{2}$ *Muscovado* Sugar, to 1 *lb.* of such White Sugar ; but all this Sort was credited to the Article of *Muscovado* Sugar, or coarse Clay'd Sugar, until the commuting Method was at an End.

T H E R E is another Instance in regard to scrap'd Ginger, which will further shew the Nature of this commuting Method. The Collector accounts to the King at 240 *lb.* of *Muscovado* Sugar, at 12 *s.* 6 *d.* *per* Hundred, for 100 *lb.* of scrap'd Ginger, which is at 30 *s.* *per* 100 *lb.* of Ginger. In one Year, scrap'd Ginger was sold in *Barbados* at 40 *s.* *per* 100 *lb.* then the Collector shipp'd a considerable Quantity of that Commodity less than he received. The Remainder he sold or shipp'd for his own Use, or received the Market-Price of the Shipper, and gained 10 *s.* *per* 100 *lb.* or $33\frac{1}{3}$ *per Cent.* thereby. On the other Hand, in another Year, scrap'd Ginger was sold at the *Barbados* Market, at 15 *s.* and 12 *s.* 6 *d.* *per* 100 *lb.* The Collector then bought and shipped a large Quantity of that Commodity, more than he collected for Duty, and thereby gained clear, by charging the King, as aforesaid, 30 *s.* *per* 100 *lb.* upon what was over-shipped,

ped, 15 s. *per* 100 lb. or *Cent. per Cent.*
for what cost 15 s. and 140 *per Cent.* for
what cost 12 s. 6 d. *per* 100 lb.

The two following Accounts, with the
Remarks thereon, and the Table, will shew
this commuting Management still more
conspicuous.

ACCOUNT, N^o A.

A Planter Dr. to the Collector.

	M S	C C
To fundry Entries and Cockets for 63 Hogsheads of Musc ^o Sugar } 2835	lb.	lb.
To fundry Entries and Cockets for 36 Hogsheads of Coarse Clay'd Sugar - - - - - }		1620
	<u>2835</u>	<u>1620</u>

At 45 lb. $\frac{1}{4}$ Hoghead of 1000 lb. each.

	l.	s.	d.
* To 2835 lb. Musc ^o Sugar, at 20 s. <i>per</i> C. }	28	7	0
§. To 1620 lb. of Coarse Clay'd Sugar, at 35 s. <i>per</i> C. - - - - - }	28	7	0
	<u>56</u>	<u>14</u>	<u>0</u>

ACCOUNT,

A C C O U N T, N^o B.

The Collector Dr. to the King.

For one Quarter's Collection. l. s. d.

Collected in Money (for Rum and Molasses) - - -		594	15	3
✱ 2599	12 lb. $\frac{3}{4}$ Muscovado Sugar, abating 3 per Cent. for Waste, on the several Officers Accounts of Collection, which comes to 7797 lb. $\frac{1}{4}$ so remains 252115 lb. $\frac{1}{2}$, at 12 s. 6 d. per Cent. - - - - -	1575 14 5		
1767	$\frac{1}{4}$ Scrap'd Ginger, abating 3 per Cent. for Waste, which comes to 53 lb. so remains 1714 $\frac{1}{4}$ at 240 lb. Muscovado Sugar per Cent. is 4114 lb. $\frac{1}{4}$, at 12 s. 6 d. per Cent. - - - - -	25 14 3 $\frac{1}{4}$		
280	Scall'd Ginger, abating 3 ⌘ Cent. for Waste, which comes to 8 lb. $\frac{1}{2}$, so remains 276 $\frac{1}{2}$, at 80 lb. Muscovado Sugar ⌘ Cent. is 221, at 12 s. 6 d. ⌘ Cent. - - - - -	1 7 7 $\frac{1}{2}$		
1539	First White Sugar, at 3 lb. Musc ^o Sugar, ⌘ lb. 4617	91510 lb. $\frac{1}{2}$ at 12 s. 6 d. ⌘ Cent. } 571 18 9 $\frac{3}{4}$		
153	$\frac{1}{2}$ Second White Sugar, at 2 lb. $\frac{1}{2}$ ⌘ lb. 383 $\frac{3}{4}$			
3271	$\frac{1}{2}$ Third White Sugar, at 2 lb. ⌘ lb. 6543			
§. 58085	$\frac{3}{4}$ Coarse Clay'd Sugar, at 1 l. $\frac{1}{4}$ ⌘ lb. 72607.			
511	$\frac{3}{4}$ Ravel Cotton, at 5 lb. $\frac{2}{3}$ ⌘ lb. 2899 $\frac{3}{4}$			
856	$\frac{1}{2}$ Vine Cotton, at 5 lb. ⌘ lb. 4282 $\frac{1}{2}$			
74	$\frac{1}{4}$ Scrap'd Ginger, at 240 ⌘ C. wt. 177 $\frac{1}{2}$			
78	$\frac{3}{4}$ Aloes, at 3 d. ⌘ lb. - - - - -	0 19 8 $\frac{1}{4}$		
		£ 2770 10 0 $\frac{3}{4}$		

^M_S SIGNIFIES *Muscovado* Sugar, and ^C_C Coarse Clay'd Sugar. For the first of which, the Collector receives 20 s. *per* Hundred, as *per* Account, N^o A. ✕. and accounts to the King for 12 s. 6 d. as *per* the second Article of the Account, N^o B. ✕. after charging 3 *per Cent.* for Wastage, upon what never came to his Hands ; and for the latter ^C_C he receives 35 s. *per* Hundred, as *per* Account, N^o A. §. and accounts to the King for 15 s. 7 d. $\frac{1}{2}$, as *per* Account, N^o B. §.

THE Amount of that Quarterly Account being 2770 l. 10 s. 0 d. $\frac{3}{4}$ only, is carried to the Credit of the King's Account Current, 594 l. 15 s. 3 d. whereof is mentioned to be received in Money, which Money was receiv'd for the Duty of Rum and Molasses, and not a Penny of it for Sugar.

IN the Year 1716, the common Price for Duty paid by the Planters and Shippers to the Collectors, was 25 s. *per* Hundred for M. S. and in 1717, 23 s. 9 d. *per* Hundred for M. S. and 40 s. *per* Hundred for C. C: but in the Year 1723 ; and from the Year 1725 to 1732, the usual Price was 20 s. *per* Hundred for M. S. and 35 s. *per* Hundred for C. C. or thereabouts ; and in 1733, when
the

the Price of Sugars fell, the Planters paid no more than 33 s. 9 d. *per* Hundred for C. C. Sugar.

IN one Year the King has Credit for upwards of 250,000 *lb.* of *Muscovado* Sugar, at 12 s. 6 d. *per C.* and upwards of 79,000 *lb.* of Clay'd Sugar, at 15 s. 7 d. $\frac{1}{2}$ *per C.* for Duty received in Money, at the Prices as afore-said, and the Species not shipp'd, but the Value thereof according to this Credit, was paid for Salaries to Custom-House Officers, and for incidental Charges ; so in other Years it was more or less. All this, besides an equal Quantity to what was bought by the Collectors, and shipp'd for the King to discharge other Receipts of the like Nature. — And in another Year, there was received upwards of 80,000 *lb.* of Clay'd Sugar, of the Planters or Shippers for the King's Duty, more than was shipp'd for Account of the King ; and in the same Year there was shipp'd upwards of 110,000 *lb.* of *Muscovado* Sugar, for Account of the King, more than was received for his Majesty's Duty.

A TABLE shewing the Profits of the Collector, by commuting the better Sort of Sugar into Muscovado, at 12 s. 6 d. per Hundred.

Suppose the Collector receives.			And Accounts to the King for.			The King receives out of every 100 l.			And the Collector retains out of every 100 l. he receives.					
	s.	d.	lb.	s.	d.	lb.	l.	s.	d.	l.	s.	d.		
Clay'd. Musc.	{	20	0	per	100		62	10	0	37	10	0		
		23	9	-----	12	6	-----	52	12	8	47	7	4	
		25	0	-----	12	6	-----	50	0	0	50	0	0	
{	33	9	-----	15	7 $\frac{1}{2}$	-----	46	6	0	53	14	0		
	35	0	-----	15	7 $\frac{1}{2}$	-----	44	13	0	55	7	0		
	40	0	-----	15	7 $\frac{1}{2}$	-----	39	1	3	60	18	9		
Upon an Average			-----			49			3	10	50		16	2

Thus it appears, that upon an Average, the Collector has the Turn of the Scale, and retains 50 l. 16 s. 2 d. out of every 100 l. received by him in Money, as afore-said.

COMPOUND Interest of 10 per Cent. per Annum, was also allowed by some of the Planters, and taken on considerable Sums raised in this manner, whilst large Balances remained due from the Collector to the King, on these Accounts, whereby the Profits of the Office increased exceedingly, and enabled the Officers to let others partake thereof,

thereof, where their Interest made it necessary, and where they found it for their Advantage.

WHEN the Method of keeping the Accounts of this Duty in *Barbados* was first established, the Price of *Muscovado* Sugar was fixed at 12 s. 6 d. *per Cwt.* and the Merchants of that Place kept their Books, and the publick Officers and Lawyers received their Fees in Sugar, fixed as a Standard, at 12 s. 6 d. *per Cwt.* so that the Exchange between that Island and *England*, varied in Proportion to the Variation of the Prices of Sugar in *England*; and *Muscovado* Sugar, in those Days, was much of the same Sort and Value; but it has since been improved and varied in Goodness, and sometimes advanced in Value, to 25 s. and upwards *per 100 lb.* and then was down again to 15 s. and under, and other Commodities there have, from Time to Time, fluctuated in Proportion, more or less, especially white Sugar. The first Sort of which, was formerly worth five times 12 s. 6 d. *per Hundred*, while no more than three times that Value was fixed by the commuting Establishment, in Consideration of the Manufactory and Improvement.

As the *American* Commerce flourished, foreign Silver and Gold Coin were introduced, and became a Medium for Trade ; and then all Bargains were made, and Accounts kept, in Pounds, Shillings and Pence, as in *England*, except the Accounts of this Duty, which were put into this commuting Form, for the Ease of the Collection, and of the People of the said Island, who might pay in one Cask of *Muscovado* Sugar, or any other Sorts, for the Duty of 20, more or less, of various Sorts, to avoid Trouble and Inconveniency of paying particularly for every Sort, allowing a Difference in the Weight, in Proportion to the Sorts of Sugar shipp'd according to the commuting Establishment. Had the Collectors continued to collect all in Specie, and shipp'd the same Goods, or given due Credit for the Money they received for Sugar, in like manner as they did for the Money they received for Rum and Molasses, the Accounts might have been kept in Sugar and Money, down to this Day, without any Prejudice to his Majesty, however *unequal* this Duty was, and still is to the Planter. But the Collectors finding the Change of the Prices of the said Commodities, in the Course of so many Years, to

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be very considerable, they took Advantage of this commuting Establishment, as herein before set forth, notwithstanding certain Instructions, * to the Chief Officers there, from the Commissioners of the Customs in *London*, who not observing, or perhaps never hearing of the before-mentioned Demonstration made to the said Lords of the Committee, That *the weighing the Planters Casks, was very inconvenient, chargeable, and a Loss to them*, did, from Time to Time, amongst other Things, order as follows ; “ For the preventing of Frauds, “ that may be practised in shipping off “ Goods, liable to the Payment of the said “ Duties of $4\frac{1}{2}$ *per Cent.* either by not “ entring the full Quantity, or by entring “ one Sort of Goods for another ; you, “ and the respective Collectors in the said “ Island, are to take Care that all Goods, “ either in Casks, Bags, or otherwise, be “ *weighed* before they are shipp’d off ; and “ where there shall be any Ground or Sus- “ picion, that Goods are shipp’d under a “ *wrong Denomination, to his Majesty’s* “ *Prejudice*, such Goods are to be opened “ and

* *Vide* APPENDIX, N^o 7. N^o 1.

“ and examined ; and if any Discovery shall
 “ be made of a false Entry, or *shipping of*
 “ *one Sort of Goods for another*, the same
 “ are to be seized and forfeited.”

N O W that Part of the Instruction that related to weighing and entring the full Quantity, was never observed, except in few Instances, for many weighty Reasons ; however, it kept the Planters in awe, and consequently obliging to the Officers, as they were sometimes threatned, and made to believe, that it was in the Power of the Collectors to do it when they pleased, until this Matter was ascertained by a new Regulation, *in the Year 1735 ; and as to shipping Goods under wrong Denominations, or one sort of Goods for another, I shall refer to what has been already observed in this Chapter, on that Head.

I T does not appear, that this Practice was represented or complained of from *Barbados*, by any of the Checks to this Collection, until the Year 1723, when the Deputy Auditor - General of that Island, thought it his indispensible Duty, to send a full Representation of this, and other Mismanagements and Irregularities, to the Au-

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ditor-

ditor-General of the Plantations, with Proposals for a Remedy.

THE said Representation and Proposals of the said Deputy-Auditor, contain in Substance, as follows, *viz.*

HE observes, upon examining two Quarterly Accounts, “ That the Method of computing all the Species received at certain
 “ fixed Prices, into *Muscovado* Sugar, at
 “ 12 s. 6 d. *per* Hundred, is altogether
 “ needless, and is a prodigious Fraud to the
 “ Crown ; and if all former Accounts have
 “ been managed as the foregoing, the
 “ Crown has, since his * Majesty’s happy
 “ Accession, been by that single Article
 “ alone, defrauded of above six Thousand
 “ Pounds. Indeed I fully intended to
 “ have drawn out in one Scheme, a perfect
 “ List of what Species have been over-shipped,
 “ and how much ; and what Species
 “ have been under-shipped in that Time,
 “ and how much ; but I am denied a Sight
 “ of the Books, and must therefore only be
 “ satisfied with the Observations on the last
 “ six Months Accounts. And first, in general, I observe, that there has been most
 “ of

“ of those Species of Goods shipp’d, whose
 “ Valuation, in the commuting Method,
 “ was nearest the real Value at the *Bar-*
 “ *bados* Market; for Instance, there has
 “ been more scall’d Ginger and Cotton
 “ shipp’d, than was receiv’d; and last Year
 “ their Prices at the *Barbados* Market,
 “ was somewhat lower than their Valuation
 “ in the commuting Method, and of all
 “ sorts of improved Sugars, whose Price
 “ was at least *Cent. per Cent.* more at the
 “ *Barbados* Market, than their Valuation
 “ in the commuting Method, there is
 “ 24827 *lb.* $\frac{1}{4}$ less shipp’d, by which single Ar-
 “ ticle, the Collector gains, by being per-
 “ mitted to account for them in *Muscovado*
 “ Sugar, at 12 *s.* 6 *d.* *per Cent.* at least two
 “ Hundred Pounds.”

“ THAT there is no Sale made of such
 “ Goods as must be disposed of to raise as
 “ much Money for Payment of the incident
 “ Charges and Salaries, as the Money re-
 “ ceived for Rum and Molasses falls short,
 “ whereby the Collector has an Opportu-
 “ nity of taking as much of any Species of
 “ Goods which he will be the greatest
 “ Gainer by, according to the commuted

“ Value to himself, and giving Credit for
 “ them, according to their Valuation, in
 “ *Muscovado* Sugar, at 12s. 6d. By this
 “ single Article, 'tis plain, the Crown lost
 “ considerably, and the Collector gained
 “ about *Cent. per Cent.* on all the Surplu-
 “ sage Money he paid away.”

“ THAT 3 *per Cent.* is charged on the
 “ whole Collection of Sugar for Wastage,
 “ when a great Part of that Collection is
 “ never shipp'd; and I am of Opinion, that
 “ Wastage ought to be allowed on what
 “ is shipp'd only; also I observe, that the
 “ Collector of *Bridge Town*, charges 3 *per*
 “ *Cent.* Wastage on Ginger, which the Col-
 “ lectors of the Out-Ports do not charge.”

“ THAT the receiving the Duty in
 “ Money instead of Specie, gives the Col-
 “ lector an Opportunity of buying the
 “ coarsest and the cheapest Sugars in the
 “ Island, to ship for Duty-Sugar, to the
 “ great Prejudice of the Crown.”

HE sets forth the several Establishments
 of Officers to manage this Duty since it was
 set to Farm, first by two Commissioners,
 and then by a Surveyor-General and Head
 Collector, as herein before-mentioned, and

to avoid the Inconveniences of the first Establishment, by the Commissioners not shipping Home the Money, under a Pretence, perhaps, that they had not received it from the Collectors, and to avoid the Inconveniences of having the Collector of the Duties the signing and superior Officer, he humbly offered the following Expedient :

I. “ THAT instead of two Commissioners, or a Surveyor-General, there
“ be only one Commissioner, with the
“ following restrained Powers.”

II. “ THAT the Commissioner shall
“ not have any Power to receive any Du-
“ ties from any of the Collectors, but
“ that each Collector do himself ship
“ Home all the Duty-Sugars, and other
“ Commodities, at such Times, and in
“ in such Vessels as the Commissioner
“ shall direct.”

III. “ THAT all the Salaries and In-
“ cidents shall be paid by the Collectors,
“ by Order from the Commissioner, but
“ that the Commissioner shall not, on
“ any Pretence, receive any Money but
“ his own and Clerk’s Salary.”

IV. “THAT the Commissioner shall
 “sign all Cockets, and the Comptroller
 “counter-sign them; that the Commis-
 “sioner, in entering and clearing of Vef-
 “sels, shall sign, and be the superior Of-
 “ficer, as the Commissioners were for-
 “merly, whereby he will be the better
 “enabled to reform the Abuses in the
 “preceding Observations.”

As a further Remedy for these Irregularities, he proposed as follows, *viz.*

“THE *first* Observation about Commu-
 “tation, will be with great Ease, and with-
 “out the least possible Inconvenience,
 “redress’d, by ordering that every par-
 “ticular Species shall have a Head of
 “Account in the Leidger, whereof all the
 “Receipts will be Credits to the King, and
 “all the Remittances, Allowances for Waste
 “(or Sales, if any be made) will be Debits,
 “and Rum and Molasses and the Produce of
 “Sales, a Cash Account, which will be ba-
 “lanced by the Payment of Salaries and in-
 “cidental Charges, so that each Collector’s
 “Account will stand Debtor for the unre-
 “mitted

“mitted Species, and not for Money. It
 “can never be Creditor, because it must
 “never be allowed to an Officer to remit
 “any more of any Species than he re-
 “ceived.”

“THE *second* Observation about Sales,
 “may be remedied by establishing a regular
 “Method for Sale, of what shall be found
 “necessary to make good the Salaries and
 “incidental Charges over the Rum and Mo-
 “lasses, or by empowering the Commis-
 “sioner to draw Bills at the Current Ex-
 “change, on the Husband, of the $4\frac{1}{2}$ *per*
 “Cent. and forbidding any Sale at all. But
 “if a Sale be allowed, I am humbly of
 “Opinion, that there should be Directions
 “to sell those Species first, whose Price is best
 “ascertained, and which do not differ in
 “Value according to Goodness; such as
 “Cotton, Aloes, or Ginger; but if Sugars be
 “sold, there will be room for Fraud, because
 “there is above 5 s. *per* Hundred Difference,
 “even in *Muscovado* Sugars, according to
 “their Quality. I also think, that in case
 “of permitting Sales, that they should be
 “made by Order of the Commissioner, and
 “*after ten Days Notice*, by Notes on
 “Tavern

“ Tavern Doors in *Bridge Town*, as is
 “ usual on Sale of Goods attached at Com-
 “ mon Law.”

“ To remedy the Inconveniencies about
 “ Wastage, I am of Opinion, that 3 *per*
 “ *Cent.* is too great an Allowance for Wast-
 “ age on scraped Ginger, Sun-dried, or
 “ clay’d or improved Sugars.”

“ As to receiving the Duty in Money, the
 “ Commissioner, as well as the Collectors,
 “ must be strictly enjoined to prevent, un-
 “ der very severe Penalties, the receiving
 “ any Money, except for Rum and Mo-
 “ lasses.”

THESE Complaints and Proposals for a
 Remedy, were afterwards taken into Consi-
 deration, and in the Year 1730, the Audi-
 tor-General of the Plantations gave in a Me-
 morial to the Lords of the Treasury, in pur-
 suance thereof, which Memorial was refer-
 red by their Lordships to the Commissioners
 of the Customs, who thereupon directed
 the Surveyor-General of the said Duty to
 repair to *England*, and after first going to
Barbados from the *Leeward Islands*, to
 alter the Method practised, as aforesaid, he
 arrived

arrived in *London* in the Year 1732, and after the said Commissioners had examined him at the Board, as to the Matter of the said Complaint, and having Reason to believe that the former * old Instructions, though often repeated since the Year 1684, had not been duly complied with; they found it necessary at the same Time that they renewed the former, to give several additional Instructions to the said Surveyor-General, and the Collectors, and other Officers in the said Islands, for the better collecting and charging the said Duties, a Copy whereof they laid before the Lords of the Treasury, in their Memorial of the 25th of *September*, 1734. The said Surveyor-General being returned from *England* to the *Leeward Islands*, issued his Orders for putting the said Instructions in Execution; but the Planters and Traders of *Antigua*, as well as the other Islands, complained of Hardships and Inconveniencies that attended the strict Execution of the former old Instructions, by enjoining the Payment of the full Weight, and weighing the Planters Casks and Bags, and made several Objections against the Renewal of that Part

of the said old Instructions ; whereupon the said Commissioners of the Customs reconsidered the former, and the said additional Instructions, and compared them with the Planters * Objections, and made a further Enquiry therein, and found it to have been the general Practice in all the said Islands, ever since laying the Duty of $4\frac{1}{2}$ *per Cent.* for † many Considerations, to suffer the Planters and Traders to pass their Sugar and other Goods, at about 20 to 30 *per Cent.* less than they actually weighed or gauged, upon shipping ; and humbly submitted, in their Report to the Lords of the Treasury, whether in regard to the Ease and Quiet of the Inhabitants of the said Islands, and for the greater Certainty in collecting the said Duty, it might not be reasonable in shipping off Sugar, Rum, and other Goods liable to the said Duty, to observe * certain Regulations, as set forth in the said Report, which is near upon a Footing with the said old constant Practice : The said Report was referred to the said Auditor-General, who approved the same, which was afterwards

* APPENDIX VII. N^o 2.

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† - - - - - N^o 3.

* - - - - - N^o 3.

confirmed by their Lordships, and is the standing Rule to this Day, so far as concerns the shipping off Goods.

THE said new additional Instructions to the Surveyor-General, and the Collectors, and other Officers in the said Islands, for the better collecting and charging the said Duties, were, conformable to the before-mentioned Remedies proposed by the Deputy - Auditor, in his Representation to the Auditor - General ; particularly in regard to receiving Money for Duty, Wastage, and the Payment of the Salaries, and incidental Charges, and a new Method of Accounting was ordered, in direct Opposition to the commuting Method; these new Regulations, were in some Degree, put in Practice, and in some Measure evaded ; whereupon the Commissioners of the Customs in *London*, did, in or about the Year 1738, (after the said Deputy-Auditor had left the said Island of *Barbados*) appoint *Robert Dinwiddie*, Esq; Surveyor-General of the *Southern* District of *North America*, as Commissioner or Inspector-General, to go expressly to see these Regulations put in Practice, which, it seems, was accord-

accordingly effected ; and that Revenue arising in *Barbados* and the *Leeward Islands*, has been augmented between three and four Thousand Pounds *Sterling per Annum*, on a Medium for ten Years, from *Christmas* 1730 to 1740, over and above what was paid into his Majesty's Exchequer on that Account, for the preceding ten Years, from *Christmas* 1720, to *Christmas* 1730, which scarcely amounted to 6000*l. Sterling per Annum*, as will appear from * *Appendix* VIII. N^o 2. taken from Accounts now before the Parliamant.

It may here be observed, that the Instructions concerning weighing of Sugar, &c. are not contained in the said additional Instructions, but were occasionally given by † Letters, upon a Dispute between the Head Collector at *Bridge Town*, and the Collector of one of the Out-Ports. Notwithstanding which, Attempts have been made to fling the Odium of this Hardship of weighing Sugar, &c. upon the Representation of the Deputy-Auditor ; but it is apprehended, from what is herein contained, it will appear otherwise, and that he has done no more than what the Duty of his Office

Office required ; and that no Prejudice can thereby attend any honest Planter, or fair Trader, but that the whole Community will be benefited thereby, whatever may be the Case of the aggravated Few, who gave Cause for these, and other Complaints of the said Deputy-Auditor.

IN the Year 1735, the Honourable House of Commons, from some Rumours and Applications concerning the Plantation-Trade, took the Welfare of the Sugar Colonies under their Consideration ; and on the Ninth Day of *May*, in that Year, came to several Resolutions, by Way of Enquiry, and for Information, one of which was as follows, *viz.*

“ *Resolved,*

“ THAT an humble Address be presented
 “ to his Majesty, that he will be graciously
 “ pleased to give Directions to the proper
 “ Officer or Officers, that an Account be
 “ prepared, in order to be laid before this
 “ House, the next Session of Parliament, of
 “ the Quantity of Sugar collected in Kind,
 “ and the Quantity for which Money has
 “ been paid and received, on Account of
 “ the

“ the $4\frac{1}{2}$ *per Cent.* Duty in *Barbados* and
 “ the *Leeward Islands*, for twenty-one
 “ Years last past, together with an Account
 “ of the Expence of the Officers, and of
 “ other Charges in collecting the said Duty
 “ in the said Islands, distinguishing each
 “ Island and each Year.”

UPON which, Accounts were prepared and laid before the House accordingly, wherein it is set forth,* That the whole Quantity of Sugar was collected in Kind, and that no Money has been paid or received, on Account of the $4\frac{1}{2}$ *per Cent.* Duty paid in *Barbados* and the *Leeward Islands*, during the said Term of 21 Years, except for 53,181 *lb.* $\frac{3}{4}$ of Sugar, for which, Money was paid and received in *Antigua*, and it appears, that the King's Account is credited therewith, by the Collector who received the same.

BY the Act of the 7th and 8th of WILLIAM III. Sect. 5, 6. All Officers in the Plantations are obliged to give Security for the true and faithful Performance of their Duty, and are subject to the same Penalties and Forfeitures, for any Corruptions,

tions, Frauds, Connivance or Concealments, as any Officers of the Customs in *England* are liable to ; and besides, the Boards of Treasury and Customs in *England* have thought fit to require an Oath to be taken before the respective Governors by the Collectors and Comptrollers, upon passing every Quarterly Account, that the said Accounts are just and true, to the best of their Knowledge and Belief, which is accordingly done : A Copy or Form of which Oaths may be seen in the *Appendix* VII. N^o 4.

THESE Accounts are afterwards transmitted by the Head Collector, to the Commissioners of the Customs in *London*, and he also delivers a Duplicate thereof to the Surveyor-General, and likewise a Triplicate to the Deputy-Auditor, who first audits them, and then transmitts them, with his Remarks and Observations thereon, to the Auditor-General. But the receiving of Money on Account of the $4\frac{1}{2}$ *per Cent.* Duty in *Barbados*, was so managed, that it does not appear by the Accounts so transmitted or delivered, that any Money was paid and received for any Quantity of Sugar in that Island,

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otherwise than from the Duputy Auditor's said Representation.

I shall now touch upon the Proportions that arise from the respective Islands, and the Application of the Whole.

THE Annual Proportion arising from *Barbados*, and paid into the Exchequer, after paying about 2200*l. per Annum* for Officers Salaries, and incidental Charges in the Island, including the whole Salary of the Surveyor-General, and for his Clerk, and Travelling Expences, amounting to 530*l. Sterling*, cannot be exactly ascertained by the Accounts given into the Exchequer, but may be computed from the Proportion of the *gross Amount, at about 3500*l. to 4000l. Sterling per Annum*, from which take away 2000*l. per Annum* to the Governor, and 150*l.* to the Auditor-General, there will remain, according to this Computation, a Surplus of about 1350*l. to 1850l. Sterling per Annum* : But in short Crops, or when the Price of Sugar runs low, there is scarcely any Surplus.

THE Proportion arising from the *Leeward Islands*, and paid into the Exchequer, after
paying

paying about 2380*l.* for Salaries of Custom-House Officers, and incidental Charges in the Islands, may amount to about 5000*l.* *Sterling per Annum*, from which take away 2100*l.* *per Annum* for the General's, and the several Governors Salaries, and 100*l.* *per Annum* to the Auditor-General, there will remain a Surplus of about 2800*l.* *Sterling per Annum*.

FROM these Surpluses, there is 1000*l.* *per Annum* paid to the Assigns of the Earl of Kinnoul, and the Application of the Remainder, may in some measure be seen in the *Appendix* VIII. N^o 3.

NOW since the Collection and Management of this Duty is still subject to Abuses, in spite of any Care from hence, and is attended with so much Trouble and Expence, and the Duty itself so burthensome and unequal, as paid altogether by the Landed Interest, whilst a large Proportion of the Property of those Colonies pay none of it, and so trivial a Sum comes from it to his Majesty's Exchequer in *London*, I would venture to propose, That this Duty be in-
tirely taken off, and that an Equivalent be raised from some Fund here, as proposed in

1st Proposal

2d Propofal

both Houses of Parliament in the Year 1739, when the Sugar-Bill was depending ; to give ample Satisfaction to thole who have a Right therein, then let the publick Taxes be raised in the faid Islands, and applied in like manner as is now done at * *Jamaica* : If this Proposition cannot be obtained at this Juncture, I fhould think it would give fome Eafe to the poor Planters, if the Payment of this Duty be fufpended for fome certain Term of Years ; the Islands who now pay it, in the mean time, to raife fufficient to anfwer the Purpofes of the faid Duty ; and upon Neglect or Refufal, the Duty to be again re-affumed. The refpective Islands who pay this Duty, may agree to pay into his Majesty's Exchequer in *London*, as much Money as has been paid in on a Medium *per Annum*, from his Majesty's happy Acceffion to the Crown, to *Christmas* laft, or for any other Term, and as much as is now, or may hereafter be paid for Salaries to the feveral Custom-Houfe Officers, and other neceffary Incidents, together with fome certain Sum, as a Surplus, if required and agreed to ; the Whole to be raised by the Legiflature of the Islands refpectively, in

such manner as shall be found most for the Ease of the Inhabitants in general, and that the Collection of the said Duty do cease, during the Term that the respective Sums agreed on shall be duly paid by *Barbados* and the *Leeward Islands*, or by each Island respectively ; and *as a Security*, the first Payment to be made six Months before the Collection shall cease, and so to continue every six Months, or in case of any Arrears when the said Duty is re-assum'd, as aforesaid, to pay double Duty until all such Arrears are satisfied.

THAT the Proportion between *Barbados* and the *Leeward Islands* be settled and ascertained by the Inhabitants or their respective Agents, duly to be appointed ; or suppose some Person or Persons should be properly empowered to repair to the Sugar Islands, in order to agree on and fix the several Proportions with the Legislature of each Island respectively.

THAT such Surplus as shall arise over and above the present Application, or over and above any future Application, after the Determination of any of the superfluous or unnecessary Offices and other Charges, be

applied towards rendering more effectual the Act passed in the 6th Year of his present Majesty, *For the better securing and encouraging the Trade of his Majesty's Sugar Colonies in America.*

PERHAPS *Jamaica* may think proper to give a proportionable Help, as to this last Proposal, because that Island will, in all Probability, receive as much Benefit as the *Windward Islands*, by having that Act executed effectually, according to the first Intention, since they will thereby be encouraged to turn up more of their rich fertile Soil, that now lies under Woods and Bushes uncultivated, to assist in answering the Demands of our *Northern* Provinces, with the Sugar, Rum and Molasses, the Produce of the Sugar Cane, which they now take of Foreigners (when such Foreigners find it for their Advantage to permit them) and that Island, together with the *Windward* or *Carribbee* Islands, will take in Exchange for such Goods, their Fish, Lumber, Horses, and other Products, that they now carry for the Support and Improvement of our foreign Rivals, who had never wrested the Sugar Trade out of our Hands

Hands in *Europe*, nor made such a powerful Figure as they now do in *America*, had we not taken the * Offals of their Sugar Canes off their Hands, and succoured them in their Infancy.

If these Things should, in due Time, be brought to pass, the Prospect on all Sides will certainly be much more agreeable than it is now (except with some Few, in Proportion to the Whole, who are for the present concerned in this clandestine Trade.) For now we see some of the principal Provinces in *North America*, put themselves under an uncertain and precarious Dependance on the Will of an Arbitrary Prince, and other Foreigners, in regard to this Trade, who, when they are ripe for it, and find it for their particular Convenience, or for the Advantage of the State, may, if they please, and probably will, fling off that Dependance in one Day: When on the other Hand, we shall see all his Majesty's Colonies in *America* dependant on each other, and every one working for the Advantage and Improvement of the Whole,

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under

* Molasses, from which Rum is made, which is of the Value of about $\frac{1}{4}$ or $\frac{1}{3}$ of the Produce of the Sugar Cane.

under the Succour and Support of their Mother Country ; which will be a more certain and lasting Dependance, as it will hold as long as the *British* Empire shall stand.

I HAVE heard it objected, that *Jamaica*, and all the *British Carribbee Islands*, cannot make Rum and Molasses sufficient to answer the necessary Demands of those *Northern* Provinces, and that they cannot take off their Surplus of Horses, Lumber, and other Products : But certain it is, That there is Land enough in all those Islands, with proper Encouragements, to raise as much Sugar, Rum and Molasses, as will answer the Demands of all *Europe* and *America*. And if they should have a Surplus of Horses, Lumber and other Products, after our Islands have their necessary Supplies, they may sell them where they please for Cash, Cocoa, Coffee, Logwood, Cochineal, Indigo, or or any Thing else, except for Sugar, Rum and Molasses, which are the Staple and main Support of our Sugar Colonies : The Vent of which therefore, cannot be too much encouraged, as every Branch of the
British

British Dominions will feel the Advantages of it.

IF once *Jamaica* shall make any considerable Progress in the Improvement of their new uncultivated Lands, they may, peradventure, fall on a Method once more of raising that most valuable Commodity, *Indigo*, which we now take chiefly from *France* and *Spain*, to the Value of upwards of 200,000 Pounds *Sterling per Annum*: We had once a good Share of this Indigo Trade, but have for many Years lost it, in Favour of the *French* Nation, for want in great Measure, of looking into this Trade so circumspectly as those Foreigners have done, or for want of our using such timely Precautions as are now proposed to be used in regard to the Sugar Trade.

THIS Island of *Jamaica* raise their Publick Taxes by way of Impost on strong Liquors, Foreign Indigo, and other Commodities, which amounts to about 6000 *l.* of their Currency *per Annum*; this Tax they find equal, easy, and no Ways burthenfome. There is about 2000 *l. per Annum* more arises from his Majesty's Quit-Rents, Fines, Forfeitures, Escheats, and from
Wine

Wine Licenses and Gunpowder, all which is by an Act of the Island granted to his Majesty, his Heirs and Successors, for the Support of the Government of the Island, and is applicable as follows, *viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
To the Captain General's Salary - -	2500	0	0
<i>Being equal to about 1800 l. Sterl.</i>			
To the Forts and Fortifications - - -	1250	0	0
To the Chief Justice's Salary - - -	120	0	0
To the Officers and Gunners of } Fort Charles, and for Water - - }	803	2	6
To the Captain of the Train in } Spanish Town - - - - - }	45	12	6
To the Auditor-General, 150 l. } Sterling, at 35 per Cent. Ex- } change - - - - - }	202	10	0
To Waiters Salary - - - - -	120	0	0
To several ordinary Charges, <i>viz.</i> } Publick Buildings, Attorney- } General's Fees, Clerk of the } Council, Provost Marshal, Clerk } of the Crown, Clerk of the } Chancery, for issuing Writs of } Election, Deputy-Marshal's for } Prisoners, executing Writs of } Election, Receiver - General's } Commission, King's Evidence } and other small Expences, com- } puted at a Medium for Nine } Years, <i>per Annum</i> - - - - - }	2390	0	0
To contingent Charges, <i>per Annum</i> -	568	15	0
<hr/>			
	£ 8000	0	0
<hr/>			

AND by the said Act it is further enacted, (after first declaring that none of the Duties mentioned in this Act have been found burthensome) “ That in case the several Funds, Duties and Imposts in this Act mentioned, should at any time hereafter prove deficient, or fall short of the clear Yearly Sum of eight Thousand Pounds, then and in such Case, such Deficiency or Sum that shall be wanting, shall be made good, raised and appropriated, according to the Uses in this Act mentioned, by the Assembly then in being, or by any other Assembly thereafter to be convened. And if there should be any Surplus or Sum of Money arise by the said Funds, Duties and Imposts over and above the said Sum of eight Thousand Pounds, that then the said Surplus shall be applied to the Use of the Parties, to be raised for the Reduction of rebellious Negroes, or to or for such other Use or Uses as the Governor, Council or Assembly, for the Time being, by any Law or Laws, shall think proper ; and to and for no other Use, Intent or Purpose whatsoever, any Law, Custom or Usage, to
“ the

“ the contrary thereof, in any wise notwithstanding.” — In case what is here offered, should be found agreeable, and any Sum should be ascertained with the *Windward Islands*, in order to put the said Act of the 6th of GEORGE II. in Execution, May it not be provided for here, since the Negro-Rebellion is now happily ended ?

How happy would it be for the *Windward* or *Carribbee Islands* to be upon the same Footing with their Sister *Jamaica*, who raise their publick Taxes to his Majesty equally, and without Burthen, and pay it into the Hands of a Treasurer or Receiver-General appointed by his Majesty, who disposes of it upon the Spot for the immediate Use of the Government, as it comes to his Hands ? Whereas the industrious and laborious Planters of the *Windward Islands*, raise their publick Taxes to his Majesty (in regard to this Duty of $4\frac{1}{2}$ per Cent.) unequally, and find it a heavy Burthen, and pay it to a great Number of Receivers or Collectors, who have as many Checks upon them, besides a Multitude of other expensive Officers, most of whom may be much more usefully employed else-

* elsewhere ; then it is sent to *England* in Specie, that is, in Sugar, Ginger, Cotton and Aloes, and after a deal to do, there comes a small Balance into his Majesty's Exchequer in *London*, to be there † disposed of by the Crown.

THESE *Windward* or *Carribbee Islands* comprehend *Barbados*, *Antigua*, *St. Christophers*, *Nevis* and *Montserrat*, and some other small Islands, of no considerable Value. Those five Islands have very considerable National, as well as Natural Advantages : They are commodiously situated for Trade or War, as they are interspersed with many other Islands belonging to *France*, *Spain*, *Holland* and *Denmark*, which together from *Porto Rico* in the *North*, to *Trinidad* in the *South*, form a Chain of rich Islands, that may be justly looked upon as a Barrier or Bulwark to the Bay of *Mexico*, and can protect or molest all Trade that is carried
on

* Suppose in some of the *British Northern Colonies* — To prevent the running of Commodities of the Growth of *Europe*, that do not come from *Great Britain*, to the Prejudice of the Fair Trader, and contrary to the Act of the 15th of CAR. II. Cap. 7. for the Encouragement of Trade ; and to prevent the running of *Sugar*, *Rum* and *Molasses* of foreign Growth, to the Prejudice of the whole *British Empire*, and contrary to the Act of the 6th of GEORGE II. For the better securing and encouraging the Trade of his Majesty's Sugar Colonies in America.

† APPENDIX VIII. N^o 3.

on from *Europe* to the several *Spanish* Dominions, and other rich Countries bordering on that Bay. Their Navigation to and from *Europe* and *North America*, is easy and safe, and their Inland Carriage not very expensive. And altho' they are of small Extent, they are built and stock'd at *a vast Expence*, and they are populous, and usually make about 3-5ths of the Sugar, and about 3-4ths of the Rum that is now made in all his Majesty's Sugar Islands, besides Ginger, Cotton and Aloes, and they take from *Great Britain* their Products and Manufactures in Proportion: When these Things are considered, I hope I shall not be thought impertinent, if I should say, that these *Carribbee Islands*, who pay this Duty of $4\frac{1}{2}$ per Cent. deserve the *Favour, Attention and Protection* of the *British* Legislature, as much as any other *Branch* of the *British Empire*.





C H A P. XII.

Observations on a Project now on Foot, for imposing one Farthing per Pound more Duty upon Sugar, to be paid upon the Importation thereof into Great-Britain. And on the additional Excise lately imposed on Molasses Spirits.

I. **O**N E Farthing *per* Pound, at first View, may appear but a Trifle, and some People may be amus'd with a Notion, that it will lie altogether upon the Consumer.

II. BUT that Farthing *per* Pound, is 2s. 4d. *per* Hundred Weight, or 28 s. *per* Hogshead of 12 Hundred, which makes 98,000 l. on 70,000 Hogsheads, the computed *Annual* Consumption in *Great Britain*.

III. EXPERIENCE hath shewn, that all Duties laid upon the Importation of Sugar, affects the Producer more than the Consumer.

THIS

IV. THIS was the Case when the first 18*d.*

12 Car. II.
Cap. 4.
§. 1.

CHARLES the II*d.* as Part of the old Subsidy, which made no Advancement upon the Price; nor did the additional Duty of one Farthing *per* Pound, granted to King

1 Jac. II.
Cap. 4.

JAMES the II*d.* any ways affect the Price, notwithstanding it was specially provided by the Act that granted it, that it should be levied on the Consumptioner, but the Importer was forced to pay the Duty, before any Buyer would look upon the Sugar: This was so apparent, and the Mischiefs to the Sugar Planters, so notorious and so grievous, that this Act expired in the Year 1693, without being continued or renewed, in regard to *Sugar*, altho' the Duties upon *Tobacco* imposed by the said Act were continued.

2 W.&M.
Sess. 2.
Cap. 5.

V. ATTEMPTS however were made at the same Time, for continuing the Imposition of one Farthing *per* Pound on Sugar, but when the Case of the Sugar-Planters was taken into Consideration, they were laid aside. There were also in those Days, "Reasons humbly offered against laying
" a further Imposition upon Sugar,"
which

which were then published, and were as follow, *viz.*

1. "THE Burthen of this Imposition,
 " will lie wholly upon the People of the
 " Plantations. For when the Importer hath
 " paid the Duty, he will not be able, on
 " that Account, to advance his Price in the
 " least. Thus it was found, that when the
 " first Duty upon Sugar was granted to
 " King CHARLES, which still continues,
 " it made no Alteration in the Price. And
 " when the additional Duty was granted to
 " King JAMES, it still continued the same.
 " In King JAMES's Act, it was provided,
 " *That the Sugar Buyer should pay that*
 " *Duty.* But the Seller was forced to pay
 " it, or he must keep his Sugar; for no
 " Man would buy, unless the Duty were
 " first cleared. It appears therefore plainly,
 " that the People of the Plantations, who
 " are the Importers and Makers of the
 " Sugar, must bear the whole Burthen that
 " is laid upon it."

2. "THE Duty that hath been proposed,
 " will be a very heavy Burthen. For a
 " Farthing *per* Pound, upon *Muscovado*
 " Sugar, is two Shillings and Four-pence

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" the

“ the Hundred: And the ordinary clear
 “ Profit of this Hundred, being about six
 “ Shillings; the two and Four-pence is
 “ about a third Part of the clear Profit,
 “ which clear Profit is the Planter’s Live-
 “ lihood.”

3. “ THE People of the Plantations are
 “ not able to bear this Burthen, they pay-
 “ ing already Eighteen-pence a Hundred
 “ here in *England*, and the full Value of
 “ Six-pence upon the Place. The like Im-
 “ position being laid upon them by King
 “ JAMES, for eight Years, hath brought
 “ them, (who before were in a flourishing
 “ Condition) to the very Brink of Ruin.
 “ And if it should now be renewed, it
 “ would utterly destroy them. In the Island
 “ of *Barbados*, above forty Sugar Works
 “ are deserted. Thousands of Acres lie
 “ waste; not one Man in twenty can keep
 “ his Buildings in repair; and the whole
 “ Island is a Spectacle of Poverty and
 “ Misery.”

4. “ WHEREAS it hath been said, That
 “ since the Kingdom is engaged in a War,
 “ the Plantations should bear a Share in the
 “ Charge of it: It is humbly answered,
 “ that

“ that they do bear their full Share. In
 “ *Barbados*, every twenty Acres, finds a
 “ Footman to the Militia, and every Four-
 “ score, a Horseman : The making and re-
 “ pairing of their Forts and Breast-Works
 “ is very chargeable, and they are upon
 “ perpetual Duty in guarding them. Every
 “ Alarm causes a great Expence ; and they
 “ have, at their own Costs, set out several
 “ Ships of War. In short, they, upon all
 “ Occasions, have strain’d themselves to
 “ the utmost, for their * Majesty’s Service,
 “ and for the *English* Interest ; particularly
 “ in the Expeditions of *St. Christophers*,
 “ *Guadalupe*, and *Martinico* : That of
 “ *Martinico* alone, cost the Illand of *Bar-*
 “ *bados* above thirty Thousand Pounds,
 “ and they have not ninety Thousand Acres
 “ that can pay Taxes. So that this one
 “ Thing comes to about seven Shillings in
 “ the Pound, reckoning their Land at
 “ twenty Shillings an Acre.”

VI. ABOUT the same Time, another
 Author, after setting forth the miserable
 Effects of King JAMES’S Duty, and the
 Mischiefs that naturally attend Taxes

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on

on *British* Sugar, and Restraints from improving it in the Plantations, concludes as follows, *viz.*

“ It is yet in the Power of *England*, to
 “ have all the *West-India* Sugar Trade in
 “ their own Hands in a few Years, if they
 “ please, by which they may work even
 “ the *Portuguese* out of the Sugar Trade,
 “ who clay most of their Sugars, as well as
 “ the *French*, (whose Sugar-Plantations of
 “ late, have seemed to vie with the *English*)
 “ which must, and nothing else so much
 “ abroad beyond Seas, can give the *English*
 “ Nation such an Opportunity of breeding
 “ Seamen, and out-doing our neighbouring
 “ Nations in Point of Navigation : But as
 “ the Case now stands, *the Sugar Planta-*
 “ *tions are in great Danger of being out-*
 “ *done by the French, whose Advantage*
 “ *and Advancement in their Sugar Plan-*
 “ *tations, are obtained chiefly by our Dis-*
 “ *couragement.*” How far these old Intima-
 tions have proved true, or been regarded,
 these our present Days, and what is herein
 observed, will evince.

VII. IN King WILLIAM'S Reign, there was an additional Duty of 18 *d.* *per* Hundred on Sugar, as Part of the new Subsidy; and in the Reign of Queen ANNE, 6 *d.* *per* Hundred more, being part of the one Third Subsidy, was added, making in all 3 *s.* 6 *d.* *per* Hundred (saving 5 *per Cent.* Abatement upon Prompt Payment) which is about 20 *per Cent.* upon the neat Value to the Proprietor, when the Sugar sells in *England* at 25 *s.* *per* Hundred, and 47 *per Cent.* when Sugar sold there at 15 *s.* *per* Hundred. And it was proved, when the Bill for the direct Exportation of Sugar was before the Parliament, that the Medium Price of *Muscovado* Sugar, from 1730 to 1736 (except a few short Intervals) was at about 22 *s.* *per* Hundred.

VIII. THERE have been Times and Intervals, when the Prices of Sugar would bear all these Duties. But on the other Hand, it has been *as often seen*, that the Prices of Sugar have been from 25 *s.* down to 15 *s.* *per* Hundred in *England*, after paying these Duties, besides Freight and other Charges upon Importation, which may be computed altogether at 8 *s.* *per* Hundred: *Those were the Times* when the *British* Sugar Planters,

9 & 10.
Will. III.
Cap. 23.
§. 10.

2 & 3 Ann
Cap. 9.
§. 1.

or Producers, bore all these Duties, and felt the severe Effects of them; and those were the Times when the French made such long Strides towards engrossing the whole Sugar Trade to themselves; in which they have made so considerable a Progress, as to draw back Annually, above * *one Million of Pounds Sterling*, from the Sugar they spare to foreign Markets, highly to the Prejudice of this Realm, which must be soon felt, without the nicest Care and timely Caution.

IX. *Barbados* and the *Leeward Islands* pay $4\frac{1}{2}$ *per Cent.* on their Gross Produce and Improvements, which may be computed at 10 *per Cent.* on the clear Profits of their Estates, or on what they could let them for by way of Farm, as is used in *England*.

X. THE Militia and Fortifications cost these Planters, at least 10 *per Cent.* more, over and above the Expence they are at in maintaining their Governors, and fitting out Ships of War, when their Coasts are annoy'd by Pirates or Enemies, besides their parochial Taxes, and their personal and frequent Attendance, when their Militia is exercised,

and

* *Vide Page 7.*

and in case of Alarms, or other Military Duties.

XI. BESIDES all this, *Spirits* extracted from *British* Molasses that pays 3 s. 4 d. *per* Hundred upon Importation, and $4\frac{1}{2}$ *per Cent.* Duty in the Plantations, before the Molasses is separated from the Sugar by the Refiner, now pay an Excise of about 2 s. *per* Gallon, which is double the Duty that other *Spirits* pay, and is equal to about 20 s. *per* Hundred on the Molasses ; as it is commonly allowed, that one Hundred Weight of Molasses, will yield ten Gallons of *Spirits* fit for Use : One Moiety of this Duty was laid in the 16th Year of his present Majesty's Reign, as an additional Tax, which may be computed, to affect the Price of Sugar, at least 2 s. 4 d. *per* Hundred, on the whole Consumption of Sugar in *Great Britain*.

XII. ADMITTING Sugar to sell at 22 s. *per* Hundred, as before-mentioned, this proposed additional Duty on Sugar, of one Farthing *per* Pound, or 2 s. 4 d. *per* Hundred Weight, will be an additional Tax on the Sugar Planters, of 20 *per Cent.* or 4 s. upon every Pound cleared by the Planter:

Then the 3 *s.* 4 *d.* *per* Hundred now paid, and the 20 *per Cent.* mentioned in the 9th and 10th Observations, will make, in all, § 68½ *per Cent.* or 13 *s.* 8 *d.* *per* Pound on their nett Profits, without bringing to Account the before-mentioned extraordinary Excise on Spirits, extracted from Molasses of the Produce of the *British* Plantations, which has obtained the *ill Name* of *foreign Materials*, and is treated and taxed accordingly.

XIII. THE *Dutch* pay but * 3 *per Cent.* on the Valuation of their Sugar, either in their Plantations, or on Importation, at the Option of the Proprietor, and by their Method of Valuation, seldom pay more than upon $\frac{2}{3}$ of the Value of their Goods. The *French* pay but 6 *Sous*, 3 *Deniers per* 100 *lb.* on the King's Weights—besides 2½ *per Cent.* for the *West-India* Duty, and 2 *per Cent.* for the New Duty — upon the Value of about two Thirds of the Market Price, which is in all, about † 5 $\frac{1}{4}$ *per Cent.* on the nett Produce. But one Half of this Duty is remitted in the case of Sugar, that is imported from the
Plan-

§ *Vide* Page 90.

* APPENDIX VII. N^o 7.

† APPENDIX VII. N^o 6.

Plantations, in return for *Negroes* from *Africa*. And they also pay 1 *per Cent.* in their Plantations upon Exportation.

WHEN it is seriously considered, That the Trade and Interest of the Sugar Colonies, are * *interwoven* with the Interest and Well-being of *Great Britain*, and all the rest of the *British* Dominions ; That they employ and maintain many Millions of Artificers, Manufacturers and Seamen ; That they have powerful, active, and dangerous Rivals to struggle with, who are indulged with *easy Taxes* at Home, and in their Plantations ; That their Fall will be the greatest Shock that ever the *British* Empire has yet felt, and that nothing will tend towards their Fall, more than such *unwary Taxes* on the Produce of their Labour and Soil, which will render it impracticable for the *British* Colonies to bear up, against the FLOURISHING STATE OF THEIR NEIGHBOURING RIVALS. — It is to be hoped, that this Project will fall to the Ground, and be no more thought on. And that the *British* Sugar Plantations may not be further burthened with new Duties, or Impositions, on any of their

* *Vide* Chap. XIII.

their Products in any Shape whatsoever, but that they may be eased from the Burthen they now labour under, as soon as the Emergencies of the Government can dispense with it.

EXPLANATION as to *Sugar*.

Sugar to sell at - - - - -	22 s.	⌘ Hundred
Deduct Duty at 3s. 4d. Freight		
3s. 6d. and Port Charges, }	8	
Ec. 1s. 2d. ⌘ Hundred, is }		
	14	
Deduct the proposed Farthing }	2	4
⌘ Pound - - - - - }		
3s. 4d. upon - - -	11	8 is 28½ ⌘ Ct.
2s. 4d. - - - - -		is 20
		48½ ⌘ Ct.
Duty, according to the 9th }	10	⌘ Ct.
Observation - - - - - }		
Militia and Fortifications }	10	
according to the 10th }		
Observation - - - - - }		
	20	
		68½ ⌘ Cent.

COMPUTATION on the late additional Excise on Molasses Spirits, it being double what it was before, *viz.*

THERE

THERE is great Variety in the Produce of Molasses Spirits, as well as others, such as the Skill in the Distiller or Rectifier; Conveniencies for distilling, the Goodness of the Materials, the Proportion of Water mixed with the Materials, at first setting, or the Strength of the Wash: The Quantity of Low Wines being computed and charged at the Rate of $\frac{1}{4}$ of the whole Wash. But the following Computation will shew the Nature of the Tax, *be it more or less*, in any of the said Particulars.

1 Hundred Weight of Molasses, may be computed to yield 15 Gallons of Low Wines, which is charged at 6d.	l.	s.	d.
♥ Gallon - - - - -	0	7	6
15 Gallons of Low Wines, may yield 10 Gallons of Spirits, charged at 3d.	0	2	6
The New Excise, ♥ C.wt. of Molasses	0	10	0

THEN suppose the Consumption of Sugar in *Great Britain*, to be 70,000 Hogsheads, at 12 Hundred each, of which 50,000 may be refined; This will yield the Quantity of 20,000 such Hogsheads of Molasses, of which suppose 15,650 may be distilled.

THEN

THEN as 70,000 is to 15,650, so is 10*s.* *per* Hundred on Molasses to 2*s.* 4*d.* *per* Hundred, the computed additional Tax on the whole Consumption of Sugar in *Great Britain*.

THESE high Taxes will raise the Price of fine Spirits, to such a Degree, as to encourage the running-in *French* Brandy, and it is the general Opinion, that there is already much more *French* Brandy run-in, than there was before this additional Excise, whereby the Consumption of such fine Spirits, must be diminished highly to the Prejudice of the Revenue, as well as to the *British* Sugar Planters, and equally advantageous to the *French* Nation, and to their Sugar Plantations in *America*.

As a Remedy for this great Evil ; I will venture to propose, that 14*d.* *per* Gallon be charged on all Spirits fit for Use, instead of 12*d.* for the one, and 24*d.* for the other, or in manner they do now to answer the like Proportion, that is to say, To add $\frac{1}{3}$ th on the Low Wines and Spirits of Malt, and let that of Molasses be the like, without any Distinction at all. Then supposing the Gross Produce and the present Excise, to be
as

as undermentioned, the Account will stand thus :

	l.
9,390,000 Gallons of Spirits, extracted from Malt, &c. at 12 d.	} 469,500
1,878,000 Gallons of Spirits, extracted from <i>British</i> Molasses, at 24 d. - - - - -	} 187,800
<hr/> 11,268,000 Gallons makes - - - - -	<hr/> 657,300
<hr/> 11,268,000 Gallons, at 14 d. $\frac{4}{5}$ Gallon, will also make - - - - -	<hr/> } 657,300 <hr/>

SUCH an Abatement of 10 d. *per* Gallon, on Molasses Spirits, may be a Saving to the *British* Sugar Trade, according to this Computation, upwards of 75,000 l. *Sterling per Annum*. And 2 d. *per* Gallon on Malt Spirits, is but one Half-penny *per* Bottle. Besides, such a Regulation would, in great Measure, prevent the Consumption of *French* Brandy, by *British* Subjects: Since it would put such Spirits upon a Competition with run *French* Brandy, which is usually sold on our Sea Coasts, from 3 s. to 3 s. 6 d. *per* Gallon: A Price that such fine Spirits cannot now be afforded at, by that 10 d. *per* Gallon, without bringing the Price of Molasses down to a very low Ebb.



C H A P. XIII.

On the Trade, Situation and Strength of the British Empire, as one Body, with a Tendency to its Colonies.

NO Nation in the World is more commodiously situated for Trade or War, than the *British Empire*, taking all together as ONE BODY, *viz. Great Britain, Ireland, and the Plantations and Fishery in America*, besides its Possessions in the *East-Indies and Africa*.

THE Soil is exceeding fertile, and capable of producing almost every Thing : The People are generally able, robust, enterprising, industrious, and indefatigable ; both by Land and Sea, and can go through all the Hardships of the boisterous *Northern Seas*, and endure the Heat and Toils of the *Torrid Zone*. Its Navigable Rivers, Sea-Ports and Harbours, are numerous and com-

commodious. Its floating Castles, the Ships of War, are not to be match'd by any other Power, and can dare its most powerful Enemies from approaching its Sea-Coasts. Its Products and Manufactures are useful and valuable ; and, by Means of the Industry and Vigilance of its vast Number of skilful and enterprising Merchants, find a Vent all over the World: Its Ships for Trade, as well as War, spread the Seas, and exceed all other Nations, in Number and Supplies of able Seamen, in Cases of Emergency : The industrious Subjects of this Empire are to be seen in all foreign Ports, where there is any Trade stirring, and the several Branches, by supporting each other, contribute to the Support of the Whole, to the Honour and Dignity of his Most Sacred Majesty, who is always ready to succour and cherish all his Subjects in any Part of his Dominions, when due Care is taken to represent their Wants to him.

FROM hence a prodigious Inland Trade is carried on, and many Millions of Artificers and Manufacturers find Employ in *Great Britain*, to supply the Demands
that

that arise from a prodigious foreign Trade, carried on to and from this Kingdom, which stands between the foreign Dominions of *Europe*, and the other Branches of the *British* Empire, so as to be the Centre of Trade, and to receive the Commodities of all those Countries, as well as *Asia* and *Africa*, and pass such of them through their own, as they think proper and find for the Advantage of the Realm ; whereby a *considerable Balance remains*, not only from the Profits of this Trade in general, but also from a large Surplusage that arises from the Profits of the *junior* Branches of this *great Empire*, and particularly from its *Plantations* and *Fisheries* in *America*, which flows in abundantly, and yields a large Annual Addition to the Stock and Wealth of this elder Branch of the whole Body.

As these *junior* Branches of this Empire, *the Plantations*, are succoured and encouraged by the elder Branch, they will thrive and increase in People, Property and Power, and consequently add to the Wealth, Strength, and Happiness of the Whole, in Proportion to such Increase.

I don't

I don't mean by succouring and supporting these Plantations, that this Kingdom should be at any Expence, except in cases of War, and for the common or necessary Protection and Encouragement of Trade, and some of the Colonies as has been used, but to send them their Cloathing and other Necessaries, and take their Products in return, to ease them in their Trade, cherish their Planters, clear the Way and open all reasonable Vents for the Produce of their Labour and Soil, and thereby encourage them to clear up and cultivate more Lands and gather up more People : Then, peradventure, it may be worthy the Thoughts of the Legislature of *Great Britain* to take it into their Consideration, and to contrive some Fund to put on Foot the raising of *Hemp, Flax, Silk and Iron* in the *Northern* Provinces of *America* ; part of which may be sent Home rough and raw, in such Proportions as shall be found advantageous to their Mother-Country, in order to be manufactured in this Kingdom ; which, with other Encouragements already mentioned, will ease all the Parishes of their Poor, and set to work all the poor People of this Na-

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tion,

tion, except such as are fit only for Alms-houses and Hospitals.

Fish, Tobacco and Rice, are three valuable *American* Commodities, they are bulky, and employ and maintain a great Number of Ships and Mariners, especially the Fishery, which nurses and turns out the ablest Seamen in the World, and the Produce of their Labour is almost clear Gains, as gathered from under the deep Waters. These Trades * return Annually to *Great Britain*, several Hundred Thousands of Pounds *Sterling* from foreign Countries, what does not remain, is laid out and returned to *America*, in *British* Produce and Manufactures, and Certificate Goods. I have said enough in the first Part of my MEMOIRS, in regard to † *Ship-building, Corn, Pitch, Tar*, and other Products of *North America*, and have been very particular on the Subject of SUGAR; so shall now only add some few REMARKS on the Advantages that would accrue to this Empire, if those junior Branches of it, the *Sugar Islands*, should be raised to such a Pitch, as to make only double the Quantity of *Sugar, Rum, and Molasses*, they do now, and find a profit-
able

* *Vide* MEMOIRS, Part I. Page 18.

† — — — — — Page 22.

able Vend for it, which (altho' it may take up some Years to affect it) I take to be far from an Impossibility, *if vigorous and prudent Measures are timely taken.* Should this be ever brought about, it will put to Work, and find Employ for some Hundreds of Thousands of poor Artificers and Handicraftsmen, in *Great Britain* and *Ireland*, that otherwise may be idle, and want Work, particularly in the Woollen, Linen, Silk, Iron, Leathern, Wooden, Copper, Brass, Paper, Hats, Watches, Tin, Lead, Haberdashery, Turnery, and other Manufactures and Products, to find Supplies to support and answer the Demands of these Colonies, who may make such an additional Quantity of Sugar, Rum, and Molasses; and they will moreover, have occasion for near two Hundred Thousand Negroes from *Africa*, (if the very bad Situation of that Trade, does not make such a Supply impracticable, even if they take Part of that Number from the neighbouring *French Islands*) — and also Wine from *Madeira*, Victuals and Linens from *Ireland*, and Horses, Lumber, Fish, and other Necessaries from *North America*, to answer

the same Purposes. The greater Part whereof will be purchased with Wares and Merchandize, sent from *Great Britain* : This will increase our Trade, Navigation and Seamen abundantly, and will infuse Wealth and Strength into every Branch of the Empire, and may, probably, bring from Foreign Countries, at least one Million of Pounds *Sterling per Annum*, for such Surplus Sugar only, as may then be spared to * those Countries.

THIS grand Point of the Surplus for Sugar once recovered, and added to the Returns that may be expected from the Fishery, and other *American* Products just mentioned, will, with a prudent national Oeconomy and Moderation in Expences, turn the Balance of Trade with all *Europe*, highly in Favour of *Great Britain* ; from whence it is more than probable, that in less than half an Age, such a mighty Treasure and boundless Wealth will pour into this Realm, and be incorporated into the Estate of the Kingdom, so as to enable this Nation *to bid Defiance to all its Enemies*, and to raise the Value of Rents and Lands to as high a Pitch as can be wished, then

* *Vide MEMOIRS, Part I. Page 19.*

the Country will be full of commodious Seats, beautiful Gardens, and magnificent Palaces, with sumptuous Furniture, and costly Equipages and Apparel ; which, perhaps, may be performed upon our own Materials, and by our own People, so that all our Poor may partake of the common Felicity, by being employed and maintained with the Excess of the Rich, to the Admiration of future Generations.

ON the other Hand, should those tender Branches of the Empire, *the Sugar Colonies*, be lopt off, or *languish* to any considerable Degree, by Means of * *unwary Taxes*, *Indolence*, or *Neglect*, all the other Branches would soon feel the sad Effects of it. Their Sisters in *North America* and *Ireland*, would want their Products, and a Vent for great Part of the Produce of their Lands, Labour and Industry ; or be compelled to supply their Wants from Foreign Nations : *Great Britain* must purchase Sugar, and other *American* Products of Foreigners, with Cash, and turn off many Thousands of

H 3

their

* Too heavy Duties on Sugar, Molasses, Rum or Ginger, of the Growth of the *British* Plantations. *Vide* Chap. XII. The Neglect of the *African* Trade, now in a bad Way.

their Artificers and Manufactures, that are, by Means of these Colonies, employed comfortably at Home, but must then beg in the Streets and Highways, or go Home to their respective Parishes to enlist amongst the Poor, or repair to foreign Countries to seek Employ. Its Navigation must fall off; — Its Mariners decrease; — Its naval Power sink; — and, its *Commerce languish* in Favour of those who shall *hold the Helm of the Sugar Trade*. This leads me to conclude with an Observation of the late famous Mr. ADDISON, on the State of the late War with *France*, which cannot be too often recited. He says, * “ *That the same*
 “ *Causes which frighten the British*
 “ *Commerce, will naturally enlarge the*
 “ *French, and that the NAVAL FORCE of*
 “ *either Nation, will thrive or languish*
 “ *in the same Degree, as their Commerce*
 “ *gathers or loses Strength; and if so*
 “ *powerful and populous a Nation, as*
 “ *that of France, become superior to us by*
 “ *Sea, OUR WHOLE IS LOST, AND WE ARE*
 “ *NO MORE A PEOPLE. The Consideration of*
 “ *so narrow a Channel betwixt us, of such*
 “ *Num-*

* Mr. ADDISON's Works, Vol. III. Page 246.

“ Numbers of regular Troops on the Ene-
 “ mies Side, of so small a standing Force
 “ on our own, and that too in a Country
 “ destitute of all such Forts and strong
 “ Places as might stop the Progress of a
 “ victorious Army, hath something in it
 “ so terrifying, that one does not care for
 “ setting it in a proper Light.”



A P P E N D I X VI.

N^o 1. *An Account of the Sale of ten Hogsheads of fine Clay'd Sugar in London, containing 120 Hundred Nett, at 45 s. ₤ Hundred.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>
To Custom, at 3 s. 6 d. abate 5 ₤ Cent. - -	19	19	0
Port Charges, including Primage - - - -	2	8	1
Freight, at 4 s. 6 d. ₤ Hundred - - - -	27	0	0
Commiffion 2½, and Brokerage ½, is 3 ₤ Cent. -	8	2	0
Infurance on 210 l. at 7 l. ₤ 98, and Policy - -	14	18	6
	<hr/>		
	72	7	7
Nett Produce - - - - -	197	12	5
	<hr/>		
Amount of the Sale 120 Hund. at 45 s. ₤ Hund.	270	0	0
	<hr/>		

Nett Proceeds - - - - -	197	12	5
½ ₤ Cent. Commiffion, for Pay- } ment and Postage - - - }	1	0	5
	<hr/>		
	196	12	0
	<hr/>		

By this Account, every Cask } will clear at 4 s. 6 d. ₤ } Hundred Freight - - - }	19	13	2
---	----	----	---

TARES allowed on Casks of *Barbados Sugar*.

<i>C.</i>	<i>C.</i>	<i>C. qrs. lb.</i>	
Of 6 to 8 - - -	0	3 14 - - -	12½ ₤ Ct.
8 to 10 - - -	0	3 21 - - -	10½
10 to 12 - - -	1	0 0 - - -	9
12 to 14 - - -	1	0 7 - - -	8
14 to 16 - - -	1	0 21 - - -	8
16 and upwards	1	1 7 - - -	8
Under 6 - - - - -			14

A P P E N D I X VI.

N^o 2. *An Account of the Sale of ten Hog sheads of fine Clay'd Sugar at Leghorn, containing Nett 120 English Hundred, or 17400 lb. of their Weight, at 11 Dollars per Quintal of 151 lb.*

	Excha. at 51d. Sterling.			Per Piafre or Dollar.		
	Dollars, &c.			Pounds Ster. &c.		
	l.	s.	d.	l.	s.	d.
National Duty, 6 Tun, at 1 l. per Tun	6	0	0	0	4	5 $\frac{1}{2}$
To Landing, Boatage, and Porterage, 3 l. per Cask	3	0	0			
To stallage in the Custom-House, 3 l. per Cask	3	0	0			
To Cooperage, the Cask in bad Condition	2	4	0			
To Warehouse Room, 3 l. each	3	0	0			
(Port Charges) at 115 per Piafre	13	4	22	12	2	4
Freight, at 6 s. per Hundred	1	6	9	8	3	36
Primage, 5 per Cent.	8	9	5	1	16	0
Commission 2, and Brokerage $\frac{1}{2}$, is 2 $\frac{1}{2}$ per Cent.	3	1	1	6	11	11 $\frac{3}{4}$
Insurance on P. 988, at 7 l. per 98, and Policy	7	0	4	4	14	18
	302	16	1	64	6	10
Nett Produce	939	7	8	199	12	2
Amount of the Sale 17400 l. at 11 Dollars per Quintal of 151 lb. with Rebate 2 per Cent.	1242	3	9	263	19	0
Nett Proceeds	1199	12	2			
$\frac{1}{3}$ per Cent. Commission, and $\frac{1}{2}$ per Cent. Brokerage, on Remittance with Postage of Letters	1	18	2			
Remitted to London	197	14	0			

By this Account, every Cask will clear at 6 s. *per* Hundred, Freight 19 l. 15 s. 5 d. But in case the Freight and Primage should be $\frac{1}{3}$ less, 1 l. 5 s. 2 d. more may be added to the Nett Proceeds of each Cask, which will make it 21 l. 0 s. 7 d. Tares allowed on Casks, is usually 10 per Cent. and 1 per Cent. more for Weigh Rope, &c.

Pro

N^o 3. *Pro forma Accounts at Hamburgh.*

1 Hhd. of ordinary brown Sugars, weighing

1 ⌘ Ct. gw^t. $\begin{array}{r} 1235 \text{ lb Gros} \\ 12 \end{array}$

15 ⌘ Cent. Tare $\begin{array}{r} 1223 \\ 183 \end{array}$

10 C. Eng. is equal to 1040 lb Hamb. at 6 Gr. ⌘ lb M. 195 0 *Mar. s.l.*
 $8\frac{2}{3}$ ⌘ Cent. Rebate - - 17 6

Custom of M. 150 Valuation $\frac{3}{4}$ and $\frac{1}{3}$ ⌘ Ct. } 1 10 177 10
 Specie - - - - -

Ditto in Current, 1 ⌘ Ct. M. 1 8

Boatage, Labourage, Weigh-
 age, Cooperage, Warehouse } 1 10
 Rent, &c.

Brokerage - - - - - 1 0

M. 4 2 at 16 ⌘ Ct. 3 9
 Imposition on M. 177 10, at $\frac{1}{2}$ ⌘ Cent. - - - - 0 14
 Commission on Ditto - - - 2 ⌘ Cent. - - - - 3 9

9 10

Nett Proceeds 168 0

At 33 — Ex. is *Sterling* £13 11 6 for 10 Hundred
English, or 27s. 2d. ⌘ C. without any Regard to
 the 3s. 4d. ⌘ Hundred Duty, drawn back in *Great*
Britain, or Freight and Primage.

N.B. A Mark is 16 Schellings, Lub or Stivers, or 32 Grotes,
 which at 33 Schellings Flemish *per* Pound *Sterling*, is
 1s. 7d. $\frac{1}{4}$ *Sterling* ⌘ Mark.

The above Custom is paid on Sugar directly from the Planta-
 tions, but no more than $\frac{1}{4}$ ⌘ Cent. is paid by the *English*
 Factors, on Sugar from *Great Britain*, if landed there.

There is imported into *Hamburgh*, about the Quantity of
 30,000 *English* Hogsheads of Sugar from *France*, and about
 4000 Chests of Sugar from *Portugal*, one Year with
 another.

Pro

N^o 4. *Proforma Account of 160 Hogsheads of Barbados clay'd, and Muscovado Sugars, supposed to be sold in Genoa.*

40 Hhds, of Clay'd Sugars, 1st Sort wigh. Nt.	{ 62244 }	26142	9
at 42 l. £ 100 lb - - - - -			
40 Ditto of Ditto - - - 2d Ditto - - -	{ 62244 }	22407	16
at 36 l. £ Ditto - - - - -			
40 Ditto of Ditto - - - 3d Ditto - - -	{ 62244 }	18673	4
at 30 l. £ Ditto - - - - -			
40 Ditto Muscovadoes - - - - -	{ 62244 }	14938	11
at 24 l. £ Ditto - - - - -			
	<u>248976</u>	<u>82162</u>	<u>0</u>

C H A R G E S, viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
To Freight - - - - -			
To Primage - - - - -			
To Porters, Landing and Houfing, at	400	0	0
2 l. $\frac{1}{2}$ £ Hhd. - - - - -			
To Weighers Dues of the Gros and	480	0	0
small Weights, and Porters Assist-			
ance thereat, and at Sales, 3 l. £			
Hhd. - - - - -			
To Coopers, accommodating with	80	0	0
Hoops and Nails - - - - -			
To Warehouse Room - 3 l. per Ditto -	480	0	0
To Brokerage, $\frac{1}{2}$ per Cent. - - -	410	16	2
To Commission, 2 per Cent. - - -	1643	3	10
		<u>3494</u>	<u>0</u>
Nett Proceeds Current, £		78668	0
Aggio, at $118\frac{4}{5}$		12449	3
Banco, £		<u>66218</u>	<u>17</u>

40 Casks Qt. at - 73310
7331 Tare of Cask, 10 per Cent.
 65979
3735 Accustomary Tare of 106 per Cent.
 lb. 62244 Nett

248976 lb. at Genoa, at 159 lb. to 112 lb. English, is 1565 C.
 3 qrs. 15 lb. English, or 9 C. 3 qrs. 4 lb. Nett, per Cask.
 66218 l. 17 s. at 5 Livres per Piece of Eight, is Piaftres 13243
 15 Banco, at 54d. Sterling per Piaftre, is 2979 l. 16 s. 11 d.
 Sterling, which is 18 l. 12 s. 6 d. per Cask.
 Deduct for Freight and Primage 2 l. 12 s. 6 d. per Cask, Re-
 mains 16 l. clear for every Cask of 9 C. 3 qrs. 4 lb. Nett.

N^o 5.

N^o 5. *Account, Sales, Charges, and N. P. of 12 Hbds. of Sugars, Pro Forma, received from Marfeilles at Naples.*

N^o 1. cont. 450 }
 2. - - 460 } Fine Sort.
 3. - - 420 } Cant^o 1740
 4. - - 410 }

5. - - 409 }
 6. - - 470 } Second.
 7. - - 435 } Cant^o 1724
 8. - - 410 }

9. - - 427 }
 10. - - 450 } Third.
 11. - - 468 } Cant^o 1815
 12. - - 470 }

5279

12 Tare of Weigh Rope

5267

632 Tare of Cask, at 12 p. Ct.

Cantars - - 4635, at D. 26 per Cent. }
 afforted Ds. - - } 1205 10

CHARGES to be abated.

Duty on Can. 1528, 1st Sort, at D 8. 21 { D 125 44 }
 per Cant^o - - - - - }

Duty on Can. 3107, 2d and 3d Sort, at {
 5. 78 per Ditto - - - - - } 179 58 }

Freight, at 1. 50 per Hogthead - - - 18 0

Boatage ashore, Carriage, and Warehouse {
 and weighing, at - - - - - } 1 12 } 371 17

Warehouse Room, Brokerage and Dele- {
 gation, at 1 $\frac{1}{2}$ $\frac{0}{10}$ - - - - - } 12 5 }

Commission, 2 $\frac{1}{2}$ $\frac{0}{10}$ - - - - - 24 10

Ducats 833 93

4635 Cantars, give 152l. 16s. 9d. at 44d. per Dt.
 19600 English, makes 100 Cantars, little more or less.

4635 Cantars make about 81 C. English.

This makes the C. come out forced at 37s.
 8d. N.B. Deduct the additional Freight.

AMSTER.

AMSTERDAM, 1743.

N^o 6. *Pro forma Account, Sales of 10 Hogsheads of Muscovado Sugar from London, supposed to weigh there*

130 C. Brut or Gros

10 Tare

120 C. Nett, which must render
— here at our Weigh-house } 13276
Gros - - - - - }

Deduct 2 per Cent. good Weight - 265

13011

16 per Cent. Tare - - - - 2081

f. s. d.

10930 Neat, at $6\frac{1}{2}$ Grote p. lb. 1776 2 0

Deduct 2 per Cent. good Payment 35 10 0

Florins or Guilders - - f. 1740 12 0

CHARGES, viz.

Freight from London, at 4l. per Hogshead - - - - f. 40 0 0

Primage and Average 15 per Cent. - - - - 6 0 0

Port Money - - - - - 0 4 0

46 4 0

To the Admiralty.

Custom of 11100 lb. at 12 Stivers p. 100 lb. 66 12 0

Premium of f. 1440 lb. at 1 per Cent. - - 14 8 0

Passport and Searchers Dues - - - - 2 4 0

83 4 0

Stivers.

Discharging and Housing, p. Hhd. 0 12 0

Warehouse Room, if for two } 0 10 0

Months - - - - - }

Cooperage - - - - - 0 4 0

Per Hogshead - - - - f. 1 6 0

10 Hogsheads - - - - - 13 0 0

Delivering of 13276 at 15 Stivers p. 1000 lb. 9 19 0

Weighing, at $30\frac{3}{4}$ and 1 Sti. p. Cask Register 20 18 0

Brokerage of 10930 Nt. at 15 St. p. 1000 lb. 8 4 0

Commission of f. 1740 12, at 2 per Cent. 34 16 0

86 17 0

216 5 0

1524 7 0

L'agio of Bank Money 5 per 105 - - - - 72 12 0

Is Sterling 140l. 5s. 4d. at 34s. 6d. - - - - f. 1451 15 0

If the Ship comes from the *West-Indies*, the Duty is paid to the *West-India* Company, on the Value of f. 1160 C. at 3 per Cent. which is f. 34 16, instead of the Custom and Premium of f. 81, as above.

N.B. The additional Freight and Primage is to be deducted.

Exchange at 34 Schillings, 6 Grotes Flemish } 1 11 $\frac{1}{6}$ Ster. p. Guilder or Florin
per Pound Sterling, makes - - - - - }
at 35s. 6d. - - - - - 1 10 $\frac{1}{2}$



APPENDIX VII.

N^o I.

Extract of the Instructions given by the Commissioners of the Customs in England, to the Sub-Commissioners appointed to manage and collect the Duties of $4\frac{1}{2}$ per Cent. in Barbados and the Leeward Islands, dated the 23^d Day of October, 1684.

FOR the preventing of Frauds that may be practiced in Shipping off Goods liable to the Payment of the said Duties of $4\frac{1}{2}$ per Cent. either by not entering the full Quantity, or by entering one sort of Goods for another, you and the respective Collectors in the said Islands are to take Care that all Goods in Casks, Bags or otherwise, be weighed before they be shipp'd off. And whereas we have been informed

informed, that it has been the Practice to pass Butts by Gauge, at 16 Hundred, which generally weigh 20 Hundred; you and the Collectors are therefore to take Care that no Butts be passed by the Gauge, but weighed and entered accordingly; and if any Officer employ'd in this Service shall discover any Goods to be shipp'd off or Waterborne, before the Duty be fully answered and paid, or compounded or agreed for, the same are to be seized and secured in his Majesty's Warehouse, in order to Condemnation, and being recovered according to Law, one Moiety thereof is to be paid to his Majesty, and the other Moiety to the Seizer; and where there shall be any Ground or Suspicion that Goods are shipp'd under a wrong Denomination, to his Majesty's Prejudice, such Goods are to be opened and examined, and if any Discovery shall be made of a false Entry, or shipping of one Sort of Goods for another, the same are to be seized and prosecuted, as aforesaid. You are to give to the Searcher, or other Officer employ'd in taking an account of Goods shipp'd in the Island of *Nevis*, and in like manner the Collectors in the respective Islands,

Islands, are to give to each Officer, employed in taking an Account of Goods shipped, a Pocket-Book, the Pages whereof shall be number'd and express'd in the first and last Pages thereof, under your Hands and Seals of Office respectively, which Seals are herewith transmitted to you; as also a competent Number of such Books which are to be used by such Officers, and no Officer is to take or enter any Account of Goods shipp'd in loose Papers, but immediately to enter the Contents of all Goods in the said Book.

N^o 2.

Extract of the Objections made by the Planters, &c. in Antigua, to the additional Instructions given to the Officers for collecting the Duty of 4 and a half per Cent. with the Observations of the Surveyor-General thereon.

THAT the weighing or gauging Casks or other Packages of Sugar, &c. would be a great Delay and Obstruction to the Trade of the Island, as also an Expence on the Subject.

Planters
Objection.

Surveyor-
General's
Observa-
tion.

To weigh and gauge Casks and other Package, the Surveyor-General says will be a great Delay to the Dispatch of Business, and no doubt will create a vast Expence, both to the Crown and Subject, and the Officers attempting to do it, hath created great Heat, Contention and Strife between them and the Shippers ; some few Shippers have submitted to the Yoke, (as it is called) but others have declared that nothing but the Law shall compel them to waste, spoil, and damage their Goods, by rolling their Casks and Package to and from the King's Beams, which must not only create a great Expence to them in Coopering, &c. but also delay the finishing their Crops before the Hurricane Season. The Traders, Owners, and Masters of Ships also complain, that their Vessels will be delayed by such tedious Methods, and that they will eat out their Bottoms before they can load them. The Surveyor-General further says, That he was once inclined to direct seizing a Parcel of Sugar, on the Exporters refusing to suffer them to be weighed ; but when he considered, that on a Trial between the Crown and the Subject, the Crown and the Officers would in
all

all Probability be cast, and all Expences fixed upon them, he thought it proper to forbear, and represented the Case to the Board.

THE Allowance claim'd by the Exporter, of endorsing Hogheads of Sugar which weigh 1300 or 1400 Weight, at 1000, and Liquids and other Packages proportionably, they alledge they are justly and legally entitled to, not only in Consideration of the Greenness, Wastage and Leakage of the Commodities, but also in regard it hath been the constant and universal Practice to make such Allowance in all the Islands, from the first granting of these Duties to the Crown.

Object. 2.

THAT such Allowances have been made, as are set forth by the Planters, are undeniable ; but when the Officers have observ'd Casks of a larger Size, the Planters have submitted to endorse them proportionably. The Surveyor-General further adds, that he apprehends the Duties of $4\frac{1}{2}$ per Cent. severely collected, may produce in *Antigua*, at least 1-5th more than heretofore ; but this is not certain from the Change of Seasons, which in a good Crop will not exceed 1250*l.* *Antigua* Money, or 800*l.* *Sterling*.

Surveyor-General's 2d Observation.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
But to collect the Duties exactly, it will be necessary to have a Receiver and Comptroller at each of the four publick receiving Places appointed by Law, at 80 <i>l.</i> and 50 <i>l.</i> which amounts to - - -	520	0	0
For four more Stores and Offices, supposing them to be about 40 <i>l.</i> <i>per Annum</i> - - -	160	0	0
For four more Beams, Scales and Weights at the new receiving Places - - - - -	40	0	0
For St. <i>John's</i> and <i>Parham</i> , 10 new Beams, Scales, Weights, &c. at 10 <i>l.</i> each - -	100	0	0
The additional Number of Waiters cannot be exactly computed, but 30 more to attend on board the Vessels, would scarce be sufficient, at 35 <i>l.</i> <i>per Annum</i> each - - - -	1050	0	0
Porterage, Cooperage, Negro-hire, Freight, &c. - - - -	150	0	0
	<hr/>		
	£ 2020	0	0
	<hr/>		

So that this severe Method of collecting would create double the Expence to the Crown.

N^o 3.

*Extract of a Report from the Commissioners
of the Customs, to the Lords of the Treas-
ury.*

AND as this * Practice (though contrary to the repeated Orders of the Board) has been so long carried on, it now may be difficult to discontinue it, or even to prevent its going further, to the Detriment of the Revenue, and if not stop'd, leaves it in the Power of every inferior Officer to grant even larger Allowances. And the Surveyor-General having in the strongest manner represented to us, that should this Matter be tried at Law, the Juries will probably find against the Crown, and that a strict Observance of the new Regulations will be attended with a great Increase of the Charge of Management and Obstruction of Trade, Extract of which Representation is annexed. We therefore humbly submit it to your Lordships, whether in Regard to the Ease and Quiet of the Inhabitants of the said

I 3

Islands,

* Vide Page 113.

Islands, and for the greater Certainty in Collecting the said Duty, it may not be reasonable in shipping off Sugar, Rum, and other Goods liable to the said Duty, to observe the following Regulations, *viz.*

For SUGAR.

	£	£	Suttle	£
All Casks weighing 500 & under 650 to pass at 500 diff. allow. is	150			
650 - - - 780 - - - 600 - - - - -	180			
780 - - 1040 - - - 800 - - - - -	240			
1040 - - 1300 - - 1000 - - - - -	300			
1300 - - 1560 - - 1200 - - - - -	360			
1560 - - 1820 - - 1400 - - - - -	420			

All above or under those Weights, to be allowed 20 *per Cent.*

For Rum, Limejuice, and Molasses.

	Galls.	Galls.	Galls.	Galls.
Casks containing 45 & under 55 to pass at 45 diff. allowed is	10			
55 - - - - 65 - - - - 55	10			
65 - - - - 80 - - - - 65	15			
80 - - - - 95 - - - - 75	20			
95 - - - - 115 - - - - 90	25			

All above or under these Sizes, to be allowed 20 *per Cent.* but if any Dispute, the Officers to weigh and gauge.

THAT Ginger and Cotton being subject to less Waste, be allowed only 10 *per Cent.* which Allowances, altho' they may be estimated at about 20 *per Cent.* in favour of the Planters, yet they are much less than appears to have been allowed, notwithstanding

ing the strict Instructions which have been given, and the rather because we are informed that if such Allowances be made, the Planters and Merchants will acquiesce, and not object to the Officers weighing Sugars, and gauging Rum, &c. whenever there is cause to suspect that the Casks or Package are of greater Weight or larger Gauge than before-mentioned.

AND if your Lordships approve thereof, we pray your Warrant, empowering us to give Orders accordingly.

As to the other Part of the annexed MEMORIAL, complaining that the Planters are put under fresh Difficulties, by being obliged to land and weigh their Sugar, when carried Coast-ways. We humbly report, That the Orders given in this Case, are not contained in the said additional Instructions, but were occasionally given by Letters, upon a Dispute which happened between the Head Collector at *Bridge-Town*, and the Collector at the *Hole* in *Barbados*, in relation to the Right of granting and executing Cocquets for Sugars and other Goods exported from the Out-Bays, whereon we gave such Orders as were agreeable to the

Practice and Laws of the Customs in the like Cases in this Kingdom. But since we find the Regulations thereby made, are attended with Inconveniencies to the Planters, we shall give such further Orders for relieving them in that respect, as are consistent with the Security of the Revenue.

All which is humbly submitted to
your Lordships Consideration.

Custom-House, LONDON,
1st of July, 1735.

N^o 4.

*The Form of the Oaths of the Collectors
and Comptrollers of the 4½ per Cent.
Duty.*

COLLECTOR'S OATH, to every
Quarterly Account.

Barbados.

THIS Day Personally appeared before me, — — — — — aged
— — — — — or thereabouts, Collector
of his Majesty's Customs of 4 and a half
per

per Cent. in *Bridge-Town*, and made Oath on the *Holy Evangelist* of Almighty God, That the whole Amouut of the Money and Species collected by him for three Months, beginning the — — — — of — — — — and ending the — — — — of — — — — as *per* Accounts now to be transmitted for *London*, to the Honourable Commissioners of his Majesty's Customs, is as followeth, *viz.* Five Hundred and Fifty Pounds, Nineteen Shillings and Eight Pence Farthing — — — — — Pounds of *Muscovado* Sugar — — — — Pounds of first white Sugar — — — — Pounds of second white Sugar — — — — Pounds of third white Sugar — — — — Pounds of fourth white Sugar — — — — Pounds of coarse clay'd Sugar — — Pounds of Ravel Cotton — — — Pounds of Vine Cotton — — — Pounds of scrap'd Ginger — — — Pounds of scal'd Ginger — — — Pounds of Aloes. And that this is a just and true Collection of the full of the above three Months Collection, to the best of his Knowledge.

Sworn to before the Governor:

Sign'd by the
Collector.

COMP-

COMPTROLLER'S OATH, *to every*
Quarterly Account.

Barbados,

THIS Day Personally appeared before me — — — — — aged — — — — — or thereabouts, Comptroller of his Majesty's Customs in this Island, and hath made Oath on the *Holy Evangelists* of Almighty God, That he hath perused and examined the foregoing Accounts kept for the said Customs, beginning the — — — — of — — — — — and ending the — — — — of — — — — — and says they are just and true, to the best of his Knowledge and Belief.

Sworn to before the Governor.

Sign'd by the
Comptroller.



A P P E N -

A P P E N D I X VIII.

ACCOUNT, N^o I.

An ACCOUNT of the Quantity of Sugar collected in Kind, and the Quantity for which Money has been paid and received, on Account of the 4½ per Cent. Duty in Barbados and the Leeward Islands, for twenty-one Years, viz. from Christmas 1713, to Christmas 1734, together with an Account of the Expence of the Officers, and of other Charges in collecting the said Duty in the said Islands, distinguishing each Island.

	Sugar Collected.		Expence of the Officers, and of other Charges in collecting the said Duties in these Islands.		
	Quantity in Kind.	Quantity for which Money has been paid.	Sterling.		
From 1713 to 1734.			l.	s.	d.
<i>Antigua</i> - - - - -	10,011,789½	53,181¼	15,049	19	10
<i>St. Christophers</i> - - -	8,969,863½	- - - -	8,491	19	6½
<i>Nevis</i> - - - - -	4,752,189¾	- - - -	9,281	2	6½
<i>Mountserrat</i> - - - -	3,071,807½	- - - -	4,873	7	6
<i>Leeward Islands</i> - - -	26,805,650¼	53,181¼	37,696	9	5
<i>Barbados</i> - - - - -	15,568,416½	- - - -	43,782	9	10½
Total - - - - -	42,374,066¾	53,181¼	81,478	19	3½

	C H A R G E S.	l.	s.	d.
At the <i>Leeward Islands</i> , per Annum, on a Medium for 21 Years - - - - -	}	1,795	1	5
At <i>Barbados</i> , per Annum - - - - -		2,084	17	7
Total - - - - -		3,879	19	0
In 1734, at the <i>Leeward Islands</i> - - - - -		2,388	18	¾
In 1734, at <i>Barbados</i> - - - - -		2,213	0	¼
Total - - - - -		4,601	18	4

M E M O R A N D U M.

In the Expence of the Officers, and of other Charges in collecting the Duty of 4½ per Cent. is included the whole Expence of collecting not only the said Duty, but also the collecting the enumerated Duties, and putting in Execution the several Laws of Trade and Navigation.

ACCOUNT, N^o 2.

An ACCOUNT of the Gross Produce, as it comes into this Kingdom, of the $4\frac{1}{2}$ per Cent. Duty collected in Barbados and the Leeward Islands, and how much thereof has been paid into the Exchequer, for Twenty-one Years, viz. from Christmas 1713, to Christmas 1734, distinguishing each Island.

GROSS PRODUCE.							l.	s.	d.
<i>Antigua</i>	—	—	—	—	—	—	56,074	10	6 $\frac{3}{4}$
<i>St. Christophers</i>	—	—	—	—	—	—	45,730	8	9 $\frac{1}{2}$
<i>Nevis</i>	—	—	—	—	—	—	19,709	8	11
<i>Mountserat</i>	—	—	—	—	—	—	15,271	16	11 $\frac{1}{4}$
							<hr/>		
<i>Leeward Islands</i>	—	—	—	—	—	—	136,786	5	2 $\frac{1}{2}$
<i>Barbados</i>	—	—	—	—	—	—	108,263	17	9 $\frac{1}{4}$
							<hr/>		
							245,050	2	11 $\frac{3}{4}$
							<hr/>		

Paid into the Exchequer from the Whole — 140,032 13 5 $\frac{1}{4}$

N.B. *The Payments into the Exchequer, are in Gross, therefore no Distinction can be made upon a Certainty of the particular Sum from each Island.*

The Charges of Freight, Custom, Warehouse-Rent here, and other Charges, are paid by the Receiver-General, out of the Gross Produce on the Sales, before any Payments are made into the Exchequer, on Account of the $4\frac{1}{2}$ per Cent. which Accounts, for the Difference between the Gross Produce, and the Payments into the Exchequer, being — — — — } 105,017 9 6 $\frac{1}{2}$

Paid into the Exchequer per Annum.		Total.			Upon Computation on the Gross Produce, without any regard to the Fractions.					
					Barbados.			Leeward Islands.		
		l.	s.	d.	l.	s.	d.	l.	s.	d.
From Christmas 1713 to 1734	21 Yrs.	6668	4	5 $\frac{1}{2}$	2940	0	0	3720	0	0
	1713 to 1720	7	-	-	6999	3	7 $\frac{1}{2}$	3870	0	0
	1720 to 1730	10	-	-	5711	8	8	2390	0	0
	1730 to 1740	10	-	-	9086	7	6	3320	0	0
From June - 1727 to Feb. 1740	Suppose 13 Years $\frac{1}{2}$	8725	0	0						
		8013	7	10 $\frac{1}{4}$	2850	0	0	5150	0	0
From Christmas 1734 to 1740	6 -	9490	0	0						

ACCOUNT, N^o 3.

An ACCOUNT of the Produce of the $4\frac{1}{2}$ per Cent. Duty, that has arisen from his Majesty's Colonies of Barbados and the Leeward Islands, since his Majesty's Accession to the Throne, with the Application thereof.

Produce of the $4\frac{1}{2}$ per Cent. Duty from Barbados and the Leeward Islands, from his Majesty's Accession, to the 5th of February, 1740 — — — — —	<i>l.</i>	<i>s.</i>	<i>d.</i>
	117799	0	10 $\frac{1}{2}$

APPLICATION of the above Produce.

To the Assigns of George Earl of Kinnoul, on an Annuity — — — — —	<i>l.</i>	<i>s.</i>	<i>d.</i>
	13750	0	0
Horatio Walpole, Esq; Surveyor and Auditor-General of his Majesty's Revenues in America	3375	0	0
Richard Lord Cobham, Governor of the Island of Jersey — — — — —	6875	0	0
Paul George, Esq; Lieutenant-Governor of the Island of Montserrat — — — — —	443	16	8
John Osborn, Esq; for executing the Government of the Island of Montserrat, in the Absence of the Lieutenant-Governor — —	133	3	0
Thomas Digges, Esq; Lieutenant-Governor of the Island of Montserrat — — — — —	972	10	6 $\frac{1}{2}$
William Forbes, Esq; Ditto — — — — —	800	0	0
Robert Carpenter, Esq; Ditto — — — — —	476	6	0
Edward Byam, Esq; Lieutenant-Governor of the Island of Antigua — — — — —	3350	0	0
Gilbert Flemming, Esq; Lieutenant-Governor of the Island of St. Christophers — —	1500	0	0
William Matthew, Esq; Ditto 1900 0 0			
Acting as Lieutenant-General, in and over the Caribbee Islands, in the Absence of the Captain General — — — — —	1674	4	11
Captain General and Governor in Chief, in and over the Caribbee Islands in America — — —	9246	10	11 $\frac{3}{4}$
	12820	15	10 $\frac{3}{4}$

Carried over £ 44496 12 1 $\frac{1}{4}$

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Brought over — — — — —	44496	12	1 $\frac{1}{4}$
<i>John Hart</i> , Esq; Captain-General, and Governor in Chief of the <i>Leeward Caribbee Islands</i> }	3860	5	1 $\frac{1}{2}$
<i>George Lord Forbes</i> , Ditto — — — — —	885	1	1
<i>Thomas Earl of Londonderry</i> , Ditto — — — — —	1482	14	8 $\frac{1}{2}$
<i>William Cosby</i> , Esq; Ditto — — — — —	454	18	10 $\frac{3}{4}$
<i>Sir John Bruce Hope</i> , Lieutenant-General and Commander in Chief of the <i>Burmuda</i> or <i>Summer Islands</i> — — — — — }	880	5	8 $\frac{3}{4}$
<i>Alured Popple</i> , Esq; for Services performed and to be performed, as Governor of the <i>Bermuda</i> or <i>Summer Islands</i> — — — — — }	500	0	0
<i>Michael Smith</i> , Esq; who acted as Commander in Chief of the <i>Leeward Carribbee Islands</i> , in the Absence of the Commander in Chief — — — — — }	1510	5	5 $\frac{3}{4}$
<i>Henry Worsley</i> , Esq; Captain-General, and Governor in Chief of the Island of <i>Barbados</i> }	13000	0	0
<i>Scroope Viscount Howe</i> , Ditto — — — — —	6262	15	1 $\frac{1}{2}$
Executors of <i>Samuel Barwick</i> , Esq; who acted as Governor in Chief of the Island of <i>Barbados</i> , in the Absence of the Governor — — — — — }	1284	18	7
<i>Walter Chetwynd</i> , Esq; for Services performed and to be performed, as Governor of the Island of <i>Barbados</i> — — — — — }	1500	0	0
<i>Sir Orlando Bridgman</i> , Baronet, Ditto — — — — —	1500	0	0
<i>Robert Byng</i> , Esq; Captain-General, and Governor of the Island of <i>Barbados</i> — — — — — }	3537	7	1 $\frac{1}{4}$
<i>James Dottin</i> , Esq; who acted as Governor of the said Island, in the Absence of the Governor — — — — — }	4981	10	1
<i>William Rogers</i> , Esq; Captain-General, and Commander in Chief of the <i>Bahama Islands</i> }	1421	12	11 $\frac{3}{4}$
<i>Richard Fitzwilliams</i> , Esq; Ditto — — — — —	3123	5	7 $\frac{1}{2}$
<i>John Tinker</i> , Esq; Ditto — — — — —	654	15	10
<i>Charles Sibourg</i> , Esq; Lieutenant-Governor of the Island of <i>Nevis</i> — — — — — }	2252	17	6
<i>William Hanmer</i> , Esq; Ditto — — — — —	2298	6	7 $\frac{3}{4}$
<i>Samuel Skute</i> , Esq; Captain-General, and Governor in Chief of the Province of <i>Massachuset's Bay</i> , and <i>New Hampshire</i> in <i>New England</i> — — — — — }	2800	0	0
	98687	12	7 $\frac{1}{4}$
Surplus remaining, or otherwise disposed of —	£19111	8	3
	£117799	0	10 $\frac{1}{4}$

IT appears by the foregoing Account, that the Governor of the Island of *Jersey* in *Europe*, and also the Governors of the *Bahama* Islands and *Bermuda* in *America*, are paid out of this Duty.

BUT the Payment to *Samuel Shute*, Esq; of 2800*l.* was on an Account of an Annuity of 400*l. per Annum*, granted to him by his present Majesty, since he left his Government of the Province of *Massachuset's Bay*, and *New Hampshire* in *New England*.

F I N I S.

